

COLORADO OFFICE OF THE STATE AUDITOR



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STATE OF COLORADO

STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2020



JUNE 2021

FINANCIAL AUDIT

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OFFICE OF THE STATE AUDITOR



June 8, 2021

DIANNE E. RAY, CPA
STATE AUDITOR

Members of the Legislative Audit Committee:

This report contains the results of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2020. The audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies.

Historically, we have presented the results of our annual financial audit within the Statewide Single Audit report in a single volume. For Fiscal Year 2020, we are providing this information in two separate reports, as noted below.

Volume I - The Statewide Financial Audit Report, which was released in March of 2021, contains financial reporting information based on our audit of the State's *Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020* (Annual Report). This report includes our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. This report also contains our financial findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinions on the State's financial statements are presented in the State's Annual Report, which is available under separate cover.

Volume II - The Statewide Single Audit Report presents our Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance. In accordance with the federal Single Audit Act, this report

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includes additional findings and questioned costs related to federal awards that came to our attention through the Statewide Single Audit or other audits.

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be omitted if the omission is disclosed because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings to be sensitive in nature and not appropriate for public disclosure and have provided the details of these findings to management in a separate, confidential memorandum. Findings with omitted information include a disclosure of this omission.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

A handwritten signature in black ink, appearing to read "A. F. King" or similar, written in a cursive style.

CONTENTS



Report Highlights	I-1
SCHEDULE OF FINDINGS & QUESTIONED COSTS	
Summary of Auditor’s Results	I-7
FEDERAL AWARD FINDINGS	
Department of Education	II-1
Department of Health Care Policy and Financing	II-5
Department of Higher Education	II-101
Department of Human Services	II-123
Department of Labor and Employment	II-189
Department of Local Affairs	II-209
Department of Personnel & Administration	II-225
Department of Public Health and Environment	II-239
Department of Transportation	II-247
Department of Treasury	II-255
DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS	III-1
REPORTS & FEDERAL AWARDS SCHEDULE	
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance	IV-1
Schedule of Expenditures of Federal Awards	IV-9
Notes to the Schedule of Expenditures of Federal Awards	IV-72
APPENDIX	
Federal Single Audit Recommendation Locator	V-1



REPORT HIGHLIGHTS



STATEWIDE SINGLE AUDIT, FISCAL YEAR ENDED JUNE 30, 2020
FINANCIAL AUDIT

STATE OF COLORADO

FEDERAL PROGRAM FINDINGS

- The State expended approximately \$18.0 billion in federal funds in Fiscal Year 2020. The four largest federal programs were:
 - ▶ Medicaid: \$6.2 billion
 - ▶ Unemployment Insurance: \$4.4 billion
 - ▶ Student Financial Assistance: \$1.3 billion
 - ▶ Research and Development Cluster: \$1.0 billion

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by Uniform Guidance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance:

- We have issued a disclaimer of opinion on Unemployment Insurance for the fiscal year ended June 30, 2020. A disclaimer of opinion is issued when the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and the auditor concludes that the possible effects on internal controls over compliance with federal Uniform Guidance, if any, could be both material and pervasive.
- A qualified opinion is issued when an auditor detects material instances of noncompliance. We issued qualified opinions on the following programs:
 - ▶ Child Care and Development Fund Cluster
 - ▶ Children's Health Insurance Program
 - ▶ Coronavirus Relief Fund
 - ▶ Food Distribution Cluster
 - ▶ Medicaid Cluster
 - ▶ Minerals Leasing Act

OVERVIEW

This report presents our compliance audit of the State of Colorado for Fiscal Year 2020. The Statewide Financial Audit Report, which was released under separate cover in March 2021, includes the financial- and IT-related findings and recommendations from our Fiscal Year 2020 audit.

In accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit, including separately issued reports on audits of state departments, institutions, and agencies.

In this report, we made 106 recommendations to state departments and higher education institutions that were not previously included in the Statewide Financial Audit Report.

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S. , which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period of March 2020 through May 2021. The purpose of this audit was to:

- Express an opinion on compliance for each of the State's major federal programs for the Fiscal Year Ended June 30, 2020.
- Express an opinion on the State's *Schedule of Expenditures of Federal Awards* for the Fiscal Year Ended June 30, 2020.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

FEDERAL PROGRAM FINDINGS

We identified:

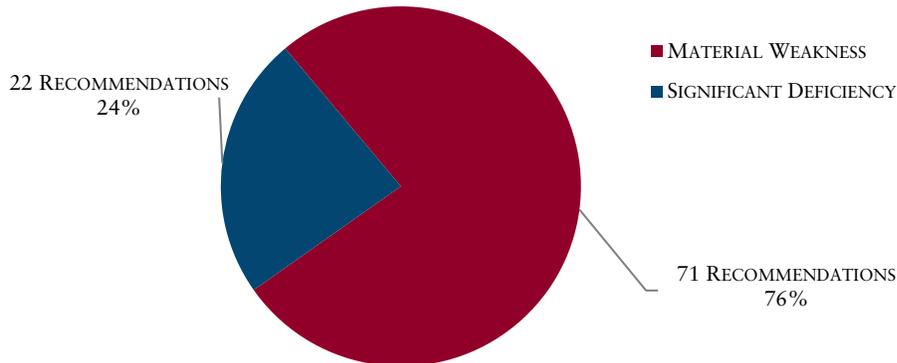
- ▶ 110 internal control issues related to requirements applicable to major federal programs.
- ▶ More than \$52.7 million in known questioned costs related to federal awards granted to the State. Federal regulations require auditors to report *questioned costs* identified through the audit, which are federal grant expenditures made in violation or possible violation of the related grant requirements, and/or federal expenditures that lack adequate supporting documentation.

The following summarizes our report on the State’s compliance with requirements applicable to major federal programs and internal controls over compliance with federal Uniform Guidance, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring.

INTERNAL CONTROLS OVER FEDERAL PROGRAMS

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2020 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

FEDERAL GRANT PROGRAMS
INTERNAL CONTROL WEAKNESSES
FISCAL YEAR 2020



- DEPARTMENT OF LABOR AND EMPLOYMENT.
 - ▶ Unemployment Insurance. Several significant problems were identified related to the Department’s compliance with the federal requirements of the Unemployment Insurance (UI) program, such as failure to cross-match UI benefit payment amounts with employer-reported wage records; a backlog of Unemployment Insurance claims that had not been adjudicated as of the end of Fiscal Year 2020; neglecting to use the Treasury Offset Program, a tool used to recover overpayments; an issue

Professional standards define the following three levels of internal control weaknesses over compliance related to federal programs. Prior to each recommendation in this report, we have indicated the classification of the finding.

A MATERIAL WEAKNESS is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A SIGNIFICANT DEFICIENCY is a moderate level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A DEFICIENCY IN INTERNAL CONTROL is the least serious level of internal control weakness. A deficiency in an entity’s internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a federal program on a timely basis.

with the form used by claimants that resulted in approximately \$52.1 million in overpayments during Fiscal Year 2020; as well as fraudulent claims that were paid by the Department. Our findings resulted in \$52.3 million in known questioned costs. Classification: MATERIAL WEAKNESS.

- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. Overall, we identified issues with the Department’s compliance with requirements for Medicaid and the Children’s Basic Health Plan (CBHP). In total, we identified approximately \$403,000 in known questioned costs and over \$166.5 million in likely questioned costs. For example, we found the following:
 - ▶ Medicaid Controls over Eligibility Determinations. In 32 of the 125 Medicaid case files tested (26 percent), we identified at least one error. These errors resulted in a total of \$25,120 in known questioned costs and \$165.6 million in likely questioned costs. Classification: MATERIAL WEAKNESS.
 - ▶ Children’s Basic Health Plan Eligibility and Improper Payments. In 16 of 25 case files tested (64 percent), we identified at least one error related to eligibility, resulting in known questioned costs of \$10,913 and likely questioned costs of \$3,805. Through data analyses, we also identified 53 ineligible beneficiaries with related payments resulting in \$158,413 in known questioned costs and \$789,815 in likely questioned costs. We also found problems with the Department’s monitoring of local counties and medical assistance eligibility sites regarding eligibility determinations. Classification: MATERIAL WEAKNESS.
 - ▶ Medical Assistance Payments for Deceased Beneficiaries. We identified the following Fiscal Year 2020 payments made after the date of the beneficiary’s death: Medicaid fee-for-service payments for 273 beneficiaries resulting in \$17,041 in known questioned costs and \$77,840 in likely questioned costs; and Medicaid and CBHP capitation payments for 846 beneficiaries resulting in \$168,224 in known questioned costs and \$54,600 in likely questioned costs. Classification: MATERIAL WEAKNESS.
 - ▶ Presumptive Eligibility. The Department did not fully comply with federal and state regulations regarding Medicaid and CBHP presumptive eligibility during Fiscal Year 2020. In eight out of 20 Medicaid (40 percent) and seven out of 20 CBHP (35 percent) presumptive eligibility cases reviewed, the Department did not end presumptive eligibility as required by federal regulation. In addition, five of the 57 presumptive eligibility sites were not re-certified within 2 years, as required, during Fiscal Year 2020. We also found several problems with the Department’s monitoring of presumptive eligibility sites and other issues. Classification: MATERIAL WEAKNESS.
 - ▶ Refunding of Federal Share of Medicaid and CBHP Overpayments to Providers. The Department did not fully comply with federal regulations for recovering, reporting, and refunding the federal share of Medicaid and CBHP overpayments during Fiscal Year 2020. For six of 13 Medicaid (46 percent) overpayments and two of five CBHP (40 percent) overpayments

- tested, the Department failed to recover, or seek to recover, the overpayment and failed to refund to CMS resulting in \$23,646 in known questioned costs; and did not refund \$12,176 within 1 year of discovery. Classification: MATERIAL WEAKNESS.
- ▶ Provider Eligibility. The Department did not fully comply with federal and state regulations for Medicaid and CBHP provider eligibility during Fiscal Year 2020. Specific issues identified included providers with suspended or expired licenses who continued to be shown as eligible in Colorado interChange and missing license information in Colorado interChange. Classification: MATERIAL WEAKNESS.
- DEPARTMENT OF HUMAN SERVICES.
 - ▶ Colorado Child Care Assistance Program – Eligibility. We identified at least one error in 10 of the 25 case files tested (40 percent) and found known questioned costs of \$4,421. Classification: MATERIAL WEAKNESS.
 - ▶ Colorado Child Care Assistance Program – Health and Safety Requirements. We identified at least one issue with 10 of the 40 providers tested (25 percent), related to licensing specialists’ failure to follow up on incomplete and/or late provider responses, failure to obtain providers’ acknowledgment of receipt of licensing reports, and a lack of documentation for provider response receipt dates. Classification: MATERIAL WEAKNESS.
 - ▶ Internal Controls Over Food Distribution Cluster Inventory. The Department did not reconcile its physical inventory to federal information system reports, and did not have an adequate review process in place over monthly inventory reports. Classification: MATERIAL WEAKNESS.
 - DEPARTMENT OF LOCAL AFFAIRS.
 - ▶ Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs – Quality Assurance Reviews. The Department did not follow up with subrecipients on the Department-identified issues that required subrecipients’ corrective action in 26 of the 28 Quality Assurance reviews we tested (93 percent). Classification: MATERIAL WEAKNESS.
 - DEPARTMENT OF PERSONNEL & ADMINISTRATION, DEPARTMENT OF HIGHER EDUCATION, AND DEPARTMENT OF EDUCATION.
 - ▶ Compliance with Federal Coronavirus Relief Fund (CRF) Subrecipient Monitoring Requirements. The Department of Personnel & Administration’s Office of the State Controller (OSC) did not adequately communicate subrecipient monitoring responsibilities to other state departments. This led to the Department of Higher Education and Department of Education failing to comply with federal subrecipient monitoring requirements for the CRF program during Fiscal Year 2020. Classification: MATERIAL WEAKNESS.

- DEPARTMENT OF TREASURY. Minerals Leasing Act – Subrecipient Monitoring and Reporting. The Department did not ensure that subrecipients received required award information in accordance with federal regulations. The Department also did not properly report subrecipient expenditures for inclusion in the State’s Schedule of Expenditures of Federal Awards. Classification: MATERIAL WEAKNESS.

SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR RECOMMENDATIONS

The following table includes an assessment of our disposition of Financial and Federal audit recommendations reported in previous Statewide Single Audit Reports. Prior years’ recommendations that were fully implemented in Fiscal Year 2019 or earlier are not included.

STATEWIDE SINGLE AUDIT REPORT RECOMMENDATION STATUS AS OF FISCAL YEAR 2020 NOT FULLY IMPLEMENTED AS OF FISCAL YEAR 2019 BY FISCAL YEAR OF RECOMMENDATION						
	TOTAL	2019	2018	2017	2016	2015
IMPLEMENTED	63	50	8	1	2	2
PARTIALLY IMPLEMENTED	24	14	6	4	0	0
NOT IMPLEMENTED	19	9	7	3	0	0
DEFERRED	37	37	0	0	0	0
NO LONGER APPLICABLE	12	7	1	0	0	0
TOTAL	151	117	22	8	2	2

NOTE: The table above includes each recommendation subpart as an individual recommendation.



SUMMARY

OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued: Unmodified, except for the following funds, which were disclaimed:

- Unemployment Insurance
- Business-Type Activities

INTERNAL CONTROL OVER FINANCIAL REPORTING		
Material Weaknesses Identified?	YES	
Significant deficiencies identified that are not considered to be material weaknesses?	YES	
Noncompliance material to financial statements noted?	YES	

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS		
Material Weaknesses Identified?	YES	
Significant deficiencies identified that are not considered to be material weaknesses?	YES	

Type of auditor’s report issued on compliance for major programs: Unmodified for all major programs, except for Unemployment Insurance, which was disclaimed, and the following major programs, which were qualified:

- Child Care and Development Fund (CCDF) Cluster
- Children’s Health Insurance Program
- Coronavirus Relief Fund
- Food Distribution Cluster
- Medicaid Cluster
- Minerals Leasing Act

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance	YES	
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Dollar threshold used to distinguish between type A and B programs: \$30 MILLION.

Auditee qualified as low-risk auditee?	NO	
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IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
10.551 10.561	Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)
10.553 10.555 10.556 10.559	School Breakfast Program, National School Lunch Program, Special Milk Program for Children, Summer Food Service Program for Children (Child Nutrition Cluster)
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
10.565 10.568	Commodity Supplemental Food Program, Emergency Food Assistance Program (Administrative Costs) (Food Distribution Cluster)
14.871 14.879	Section 8 Housing Choice Vouchers, Mainstream Vouchers (Housing Voucher Cluster)
15.437	Minerals Leasing Act
17.225	Unemployment Insurance
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.019	Coronavirus Relief Fund
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.365	English Language Acquisition State Grants
84.425	Education Stabilization Fund
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.575 93.596	Child Care And Development Block Grant, Child Care Mandatory And Matching Funds Of The Child Care And Development Fund (CCDF Cluster)
93.767	Children's Health Insurance Program
93.775 93.777 93.778	State Medicaid Fraud Control Units, State Survey And Certification Of Health Care Providers And Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid Cluster)
93.917	HIV Care Formula Grants
96.001	Social Security Disability Insurance (Disability Insurance/SSI Cluster)
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

**CLASSIFICATION OF FEDERAL RECOMMENDATIONS
STATE OF COLORADO STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2020**

	MATERIAL WEAKNESS <i>(Most Serious)</i>	SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>	GRAND TOTALS
COLORADO COMMUNITY COLLEGE SYSTEM	-	2	2
EDUCATION	2	-	2
OFFICE OF THE GOVERNOR	16	-	16
HEALTH CARE POLICY AND FINANCING	33	12	45 *
HIGHER EDUCATION	3	-	3
HUMAN SERVICES	19	4	23
LABOR AND EMPLOYMENT	6	1	7
LOCAL AFFAIRS	1	3	4
METROPOLITAN STATE UNIVERSITY	-	1	1
PERSONNEL & ADMINISTRATION	1	-	1
PUBLIC HEALTH AND ENVIRONMENT	-	1	1
TRANSPORTATION	-	2	2
TREASURY	2	-	2
UNIVERSITY OF COLORADO	-	1	1
GRAND TOTALS	83	27	110

NOTE: The table above includes each subpart as an individual recommendation.

*Some recommendations are classified as both financial reporting and federal program compliance internal control weaknesses and were included in both VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT and VOLUME II – STATEWIDE SINGLE AUDIT REPORT. Therefore, the total number of recommendations reported in this table and in VOLUME I does not equal the total number of recommendations across both volumes of the report.

There were no recommendations classified as a DEFICIENCY IN INTERNAL CONTROL, the least serious deficiency level, included in this report.

DEPARTMENT OF EDUCATION

Article IX of the Colorado Constitution places responsibility for the general supervision of the State’s public schools with the Colorado State Board of Education (Board). The Board appoints the Commissioner of Education to oversee the Department of Education (Department), which serves as the administrative arm of the Board by providing assistance to 178 local school districts. Please refer to the introduction to the Department of Education chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

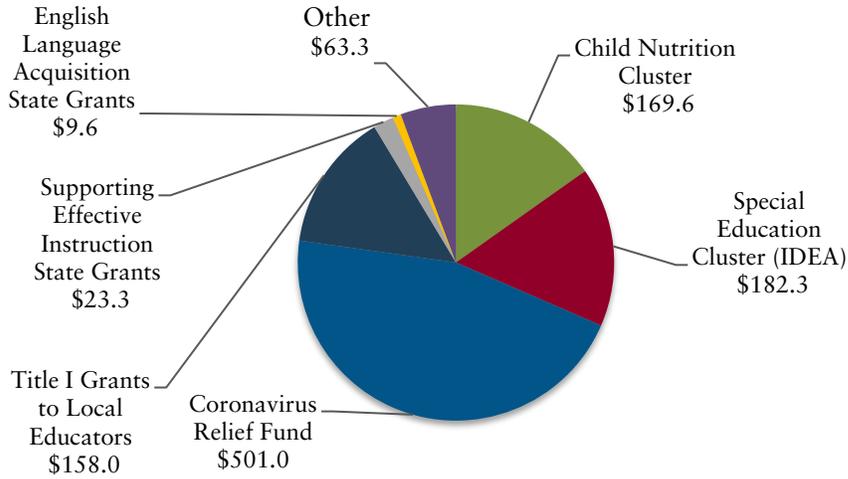
During Fiscal Year 2020, the Department expended approximately \$1.1 billion in federal funds. As part of our Fiscal Year 2020 audit, we tested the Department’s compliance with federal grant requirements for the following three programs:

- Coronavirus Relief Fund [CFDA No. 21.019]
- Child Nutrition Cluster [CFDA Nos. 10.553, 10.555, 10.556, 10.559]
- English Language Acquisition State Grants [CFDA No. 84.365]

In Fiscal Year 2020, the Department’s expenditures for these programs were approximately \$680.2 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**DEPARTMENT OF EDUCATION
FISCAL YEAR 2020 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)**



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified issues resulting in one finding related to the Department’s administration of the Coronavirus Relief Fund program.

The following comment was prepared by the public accounting firm of BDO USA, LLP, which performed the Fiscal Year 2020 audit work at the Department under contract with the Office of the State Auditor.

COMPLIANCE WITH FEDERAL CORONAVIRUS RELIEF FUND SUBRECIPIENT MONITORING REQUIREMENTS

During Fiscal Year 2020, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Education, the Department of Higher

Education, and the Office of the State Controller related to subrecipient monitoring for the Coronavirus Relief Fund. This finding and recommendation, and the responses of these agencies, are included in the Department of Personnel & Administration chapter within this report. SEE RECOMMENDATION 2020-072. This recommendation is classified as a MATERIAL WEAKNESS.



DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policies for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program, known in Colorado as Health First Colorado (also known as Colorado's Medicaid Program or Medicaid), which provides health services to eligible needy persons; and the federal Children's Health Insurance Program, known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger and pregnant women aged 19 and over who are not eligible for Medicaid.

Please refer to the introduction to the Department of Health Care Policy and Financing chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

The Department is responsible for ensuring that all expenditures under Medicaid and CBHP are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid and CBHP program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA sites), and the State. For Medicaid and CBHP, individuals and families apply for benefits at their local county departments of human/social services or designated MA sites, or online through the Program Eligibility and Application Kit system. The local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving or denying applicants' eligibility. If the application is complete, CBMS processes each

individual's application and determines the applicant's eligibility based on the information entered. If the application is incomplete, a caseworker is responsible for contacting the individual to assist with completing their application.

The Department is responsible for supervising and monitoring the local counties' and MA sites' administration of Medicaid and CBHP eligibility determinations. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

On March 18, 2020, the President of the United States signed the Families First Coronavirus Response Act (Act) that provided a temporary 6.2 percentage point increase in federal assistance for Medicaid and 4.34 percentage point increase for CBHP, effective from January 1, 2020, until the end of the COVID-19 Public Health Emergency (PHE). In addition, the Act required that the Department maintain Medicaid and CBHP eligibility for beneficiaries enrolled as of March 1, 2020, through the end of the COVID-19 PHE, except for the required terminations noted within Centers for Medicaid and Medicare Services' (CMS) waivers such as out-of-state residency, termination upon the beneficiary's request, and death of the beneficiary. On March 26, 2020, CMS approved waivers for a number of Medicaid and CBHP requirements, for example CMS waived the requirement for a provider to have a current license if their license expired during the COVID-19 PHE.

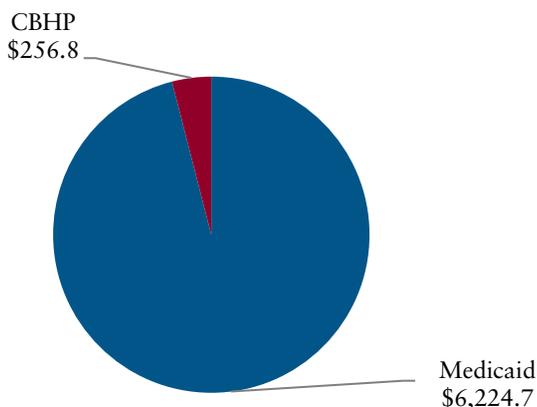
As part of our Fiscal Year 2020 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements for the following programs:

- Medicaid Cluster [CFDA Nos. 93.775, 93.777, 93.778]
- Children's Health Insurance Program [CFDA No. 93.767]

In Fiscal Year 2020, the Department's expenditures for Medicaid were approximately \$6.2 billion in federal funds and for CBHP were

approximately \$256.8 million in federal funds. The following chart shows total federal expenditures by federal program for the Department.

**DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
FISCAL YEAR 2020 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)**



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

Between Fiscal Years 2019 and 2020, the Department’s average monthly caseload, or eligible beneficiaries, for Medicaid decreased by approximately 42,000 cases (3 percent) and CBHP decreased by approximately 3,500 cases (4 percent), as shown in the following table.

**DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
AVERAGE MONTHLY CASELOAD
FISCAL YEARS 2018 THROUGH 2020**

FISCAL YEAR	AVERAGE MEDICAID MONTHLY CASELOAD	PERCENTAGE CHANGE	AVERAGE CBHP MONTHLY CASELOAD	PERCENTAGE CHANGE
2018	1,315,217		77,730	
2019	1,261,365	4% ▼	80,949	4% ▲
2020	1,219,245	3% ▼	77,469	4% ▼

SOURCE: Department of Health Care Policy and Financing, Fiscal Year 2021-22 Budget Request, dated November 2020.

Our Fiscal Year 2020 audit identified issues resulting in 17 findings related to the Department’s administration of the Medicaid Cluster and Children’s Health Insurance Program.

MEDICAID CONTROLS OVER ELIGIBILITY DETERMINATIONS

Individuals and families seeking medical benefits through Medicaid must apply and provide certain information to caseworkers at their local county or an MA site, which collects required documentation for determining the applicants' eligibility. Such documentation includes the applicants' birth certificates, support for income, and the value of resources, such as wage stubs and bank account balances. Caseworkers enter the applicant-provided data into CBMS, which contains system checks for determining the applicants' eligibility to receive Medicaid benefits. These system checks include calculating and verifying income and resources for the applicants, as well as assessing and collecting fees for benefits, such as buy-in premiums. For example, CBMS will mark an applicant's eligibility as *fail* if the reported income or resources exceed specific limits that are set by federal and state regulations. The Department is responsible for monitoring the local counties' and MA sites' administration of Medicaid to ensure eligibility is determined in accordance with federal and state regulations.

Medicaid applicants may be eligible for retroactive eligibility, which allows new Medicaid applicants to receive coverage for up to 3 months prior to the date of one's application. As long as the individual meets Medicaid's eligibility requirements in the 3 months preceding their application, the Department will retroactively pay Medicaid covered expenses that individuals incurred during that timeframe. Without retroactive eligibility, benefits for Medicaid eligible individuals begin on the date the application was received by the local county or MA site. As an example, if an individual has medical expenses in March, applies for Medicaid in June, and the individual has met the eligibility requirements for 3 months preceding their application, then any unpaid Medicaid covered expenses for March, April, and May are paid by Medicaid.

Eligibility data from CBMS feeds into the Colorado interChange system (Colorado interChange), which issues payments to Medicaid providers for the services they render to Medicaid beneficiaries. The Department pays Medicaid providers through two methods: (1) directly through fee-for-service (FFS) payments for specific services rendered or (2) indirectly through monthly fixed amounts known as capitation payments that are paid to managed care entities, who contract with providers for services. The monthly capitation payments are paid every month on behalf of beneficiaries regardless of whether the beneficiaries receive medical services during the month. Colorado interChange is programmed to pay the FFS and monthly capitation payments only on behalf of beneficiaries deemed eligible in Colorado interChange based on eligibility information received from CBMS and requirements specified in federal and state rules and regulations.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to review the Department's internal controls over the Medicaid eligibility determination process, as well as to determine whether the Department complied with applicable federal and state Medicaid eligibility requirements during Fiscal Year 2020.

We performed testing on a statistical sample of 125 case files related to beneficiaries who (1) were deemed eligible for Medicaid during Fiscal Year 2020 and (2) had a payment made on their behalf to a Medicaid provider between July 1, 2019, and February 29, 2020. The purpose of our testing was to determine whether the beneficiaries were appropriately determined to be eligible for Medicaid during the time they received services within this period. This audit period was selected to accommodate changes that were made to federal Medicaid eligibility requirements in March 2020 due to the COVID-19 PHE.

Our testing involved reviewing Medicaid case files, CBMS data fields, and supporting documentation related to eligibility determinations and

redeterminations, as well as Medicaid payment information in Colorado interChange. For each beneficiary, we determined whether the Department ensured that local county and MA site caseworkers obtained and maintained required documents supporting eligibility determinations and redeterminations, and correctly entered eligibility data into CBMS. Additionally, for each sampled beneficiary, we determined whether CBMS showed the correct income and resources, the beneficiary was enrolled in the appropriate Medicaid program, buy-in premiums were assessed, and payments were not made after eligibility had ended during Fiscal Year 2020. We also inquired about the Department's monitoring procedures over local counties and MA sites to ensure eligibility is determined in accordance with federal and state regulations.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2019 audit recommendation related to Medicaid eligibility. Based on the results of that audit, we recommended that the Department strengthen its internal controls over Medicaid by providing adequate training, monitoring the local counties and MA sites, and researching and resolving CBMS system issues identified in our Fiscal Year 2019 audit.

STATISTICAL SAMPLING METHODOLOGY

We selected a statistical sample of Medicaid beneficiaries for our review of their case files in a manner that—if we found errors—would allow us to estimate the total number of beneficiaries who were improperly deemed eligible, as well as the resulting dollar amount of Medicaid benefit payments that were improperly paid during the audit period of July 1, 2019, through February 29, 2020. We designed our sampling methodology and sample size to support statistical projections of our testing results to the population of all beneficiaries for whom payments were made during the audit period.

Our methodology included the following procedures:

- We requested and received from the Department a listing of all Medicaid FFS and capitation payments with a date of service during the audit period. The data set included State identification numbers (ID), which are unique to each beneficiary.
- We summarized all Medicaid payments made during the audit period by ID and removed any IDs for which total payments and adjustments netted to \$0, which can happen when the Department catches and fixes payments made in error. This resulted in a population of 1,386,220 unique IDs that had a total of \$5,408,339,948 in payments made on their behalf during the audit period.
- We used a stratified random sample, as shown in the following table, consisting of six strata defined by the total amount of payments for each unique ID. We selected random samples from each strata for a total of 125 IDs that had benefit payments totaling \$3,127,704. The strata and sample sizes were defined based on our risk assessment and consultations with audit sampling methodologists from the U.S. Department of Health and Human Services, Office of Inspector General (HHS OIG).
- For each sampled ID, we tested eligibility covering the dates of service for every payment made on the individual's behalf within the audit period.
- After we concluded our testing, we used HHS OIG's Office of Audit Services statistical software in consultation with HHS OIG to project our results to the full population of IDs for which benefits were paid during the audit period.

STRATA AND SAMPLE DETAIL FOR JULY 1, 2019, THROUGH FEBRUARY 29, 2020			
STRATUM	RANGE OF TOTAL PAYMENTS MADE PER ID	NUMBER OF IDS IN STRATUM	SAMPLE SIZE
1	\$.01 to \$2,702	1,100,570	35
2	\$2,703 to \$9,794	179,544	25
3	\$9,795 to \$26,222	57,747	25
4	\$26,223 to \$46,524	25,512	15
5	\$46,525 to \$75,393	15,795	15
6	\$75,394 to \$3,171,128	7,052	10
Total:		1,386,220	125
SOURCE: Office of the State Auditor analysis of Medicaid payments data, July 1, 2019, through February 29, 2020.			

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

For 32 of the 125 Medicaid beneficiaries’ case files that we tested (26 percent), we identified at least one error within each case file. In total, we identified 43 errors within the 32 case files. These errors resulted in a total of \$25,120 in *known* questioned costs for July 1, 2019, through February 29, 2020, and \$6,843 in *likely* questioned costs for March 1, 2020, through June 30, 2020, as shown in the following table.

SUMMARY OF ERRORS AND QUESTIONED COSTS FOR MEDICAID ELIGIBILITY							
ERROR TYPE	TYPES OF SAMPLING RESULTS					TOTAL	
	KNOWN QUESTIONED COSTS JULY 1, 2019, THROUGH FEBRUARY 29, 2020, (STATISTICAL SAMPLE TESTWORK)		LIKELY QUESTIONED COSTS NOT PROJECTED TO THE POPULATION MARCH 1, 2020, THROUGH JUNE 30, 2020		ERRORS IDENTIFIED WITH NO KNOWN QUESTIONED COSTS JULY 1, 2019, THROUGH JUNE 30, 2020		
	NUMBER OF CASES WITH ERRORS	AMOUNT	NUMBER OF CASES WITH ERRORS	AMOUNT	NUMBER OF CASES WITH ERRORS	NUMBER OF CASES WITH ERRORS*	AMOUNT
Payments after Eligibility Has Ended	3	\$11,102	0	\$0	0	3	\$11,102
Ineligible for Program	1	\$8,326	1	\$4,132	0	1	\$12,458
Income Issues	3	\$5,392	2	\$2,561	4	7	\$7,954
Missing Redetermination	1	\$300	1	\$150	0	1	\$450
Buy-in Premiums Not Assessed	0	\$0	0	\$0	1	1	\$0
Inappropriate Change to Eligibility	0	\$0	0	\$0	2	2	\$0
Resources Not Verified	0	\$0	0	\$0	1	1	\$0
Resources Miscalculated	0	\$0	0	\$0	3	3	\$0
Incorrect Resource Threshold	0	\$0	0	\$0	1	1	\$0
Missing Case Documentation	0	\$0	0	\$0	12	12	\$0
Data Entry Errors	0	\$0	0	\$0	11	11	\$0
Total	8	\$25,120	4	\$6,843	35	43*	\$31,963
TOTAL KNOWN QUESTIONED COSTS							\$25,120
TOTAL FEDERAL FUNDS IN KNOWN QUESTIONED COSTS							\$13,433

SOURCE: Office of the State Auditor analysis of Medicaid eligibility testing.
 *This overall number of cases differs from the 32 cases noted prior to the table because some cases are represented in more than one Error Type. In addition, some cases have been counted multiple times across Types of Sampling Results with non-duplicated results in the Total column.

A questioned cost, as defined in federal regulations [45 CFR 75.2 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards* (Uniform Guidance)], is “a cost that is questioned by the auditor ... (1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; [or] (2) Where the costs, at the time of the audit, are not supported by adequate documentation....” Furthermore, federal regulation [45 CFR 75.516] defines *known* questioned costs as questioned costs that are specifically identified by the auditor and *likely* questioned costs as an

auditor's best estimate of total questioned costs. During the COVID-19 PHE, CMS issued waivers that limited the Department's ability to deny eligibility for enrolled beneficiaries. The Department also sought guidance from CMS on the treatment of beneficiaries who were ineligible prior to the COVID-19 PHE but were receiving benefits during this period. CMS guidance indicated that the Department should keep these beneficiaries enrolled during the COVID-19 PHE. Therefore, we are reporting any identified questioned costs from March 1, 2020, through June 30, 2020, the period during the COVID-19 PHE, as *likely* questioned costs.

PROJECTED LIKELY QUESTIONED COSTS FOR JULY 2019 THROUGH FEBRUARY 2020. Based on our sample, we estimate the projected Medicaid questioned costs resulting from payments made on behalf of ineligible beneficiaries in the population between July 1, 2019, and February 29, 2020, to be about \$165.6 million and, with 90 percent confidence, to be at least \$41.1 million but not more than \$290.0 million. This projection is based on the \$25,120 in *known* questioned costs, or misstatements, we identified in our sample during the audit period. The American Institute of Certified Public Accountants *Audit Sampling, May 1, 2017, Audit Guide* [AAG-SAM 4.95] advises, "Even if the misstatement appears to be from an unusual source, that does not mean that other unusual items are not in the population and that the original sample was not representative." In accordance with this guidance, we projected the *known* questioned costs to the population of payments for services that occurred from July 1, 2019, through February 29, 2020, regardless of the nature of the errors or the programs involved, since the Department is ultimately responsible for all payments made to providers on behalf of eligible beneficiaries.

The projected questioned costs amount of \$165.6 million is based on a statistical calculation that does not correlate to specific payments to providers or to over-expenditures of the State's General Fund or federal funds. However, this calculation indicates that if we tested the entire population, there is a 90 percent likelihood of finding the true amount of questioned costs to be between \$41.1 million and \$290.0 million and the

amount would most likely be close to \$165.6 million in erroneous payments. There is a 5 percent chance that the true amount of questioned costs is less than \$41.1 million, and a 5 percent chance the true amount is over \$290.0 million.

PROJECTED LIKELY NUMBER OF INELIGIBLE BENEFICIARIES FOR JULY 2019 THROUGH FEBRUARY 2020. We also estimate that 169,026 beneficiaries, or with 90 percent confidence that at least 59,622 (4.30 percent) but not more than 278,429 (20.09 percent) beneficiaries, in our total population of 1,386,220 were *likely* ineligible at the time they received services from July 1, 2019, through February 29, 2020. The following table summarizes the results of our projections.

STATISTICAL SAMPLING RESULTS JULY 1, 2019, THROUGH FEBRUARY 29, 2020		
	TOTAL NUMBER OF LIKELY INELIGIBLE BENEFICIARIES	TOTAL VALUE OF PROJECTED PAYMENTS FOR INELIGIBLE BENEFICIARIES
Point Estimate	169,026	\$165,574,908
Lower Limit	59,622	\$41,120,322
Upper Limit	278,429	\$290,029,493
SOURCE: Office of the State Auditor, results of Medicaid eligibility statistical sample testing.		

The following table summarizes the total *known* and *likely* questioned costs based on our case file testing and statistical sampling results for Fiscal Year 2020.

SAMPLE RESULTS FOR FISCAL YEAR 2020	
Known Questioned Costs (Statistical Sample) (July 2019 through February 2020)	\$25,120
TOTAL KNOWN QUESTIONED COSTS	\$25,120
Total Projected Questioned Costs (July 2019 through February 2020)	\$165,574,908
LESS: Known Questioned Costs (July 2019 through February 2020)	(\$25,120)
ADD: Likely Questioned Costs (March 2020 through June 2020)	\$6,843
LIKELY QUESTIONED COSTS	\$165,556,631
TOTAL KNOWN AND LIKELY QUESTIONED COSTS	\$165,581,751
SOURCE: Office of the State Auditor analysis of Medicaid eligibility testing.	

DETAILS OF ERRORS IDENTIFIED. In some case files, we identified multiple instances of errors. Specifically, we found the following:

- PAYMENTS AFTER ELIGIBILITY HAS ENDED.** In three cases, the Department paid for services after the beneficiary’s eligibility had ended. Specifically, in two cases, the beneficiaries continued to receive benefits after their death. In the remaining case, the Department determined the beneficiary was ineligible and ended the beneficiary’s benefits; however, payments continued to be made on behalf of the beneficiary after their eligibility had ended. These issues resulted in *known* questioned costs of \$11,102.

Federal regulation [42 CFR 433.304] states that an overpayment is the amount paid by a state agency to a provider in excess of the allowable amount for furnished services. Because medically necessary services cannot be provided after a beneficiary’s death, no medical services are allowable after a beneficiary’s death. Accordingly, payments for medical services claimed to have been provided after a Medicaid beneficiary’s death are overpayments.

According to federal regulation [42 CFR 431.958], “Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and includes any payment to

an ineligible beneficiary, any duplicate payment, any payment for services not received, any payment incorrectly denied, and any payment that does not account for credits or applicable discounts.”

- **INELIGIBLE FOR PROGRAM.** In one case, the beneficiary was ineligible for the benefits received under Medicaid’s Social Security Income (SSI) mandatory program, which is a medical assistance program provided to persons eligible for financial assistance under SSI from the Social Security Administration (SSA). As a result of an eligibility redetermination, the caseworker determined that the beneficiary had not been eligible for the program since January 2019; however, the beneficiary received benefits under this program for the entire fiscal year. This issue resulted in *known* questioned costs of \$8,326 and *likely* questioned costs of \$4,132 for Fiscal Year 2020.

State regulations [10 CCR 2505-10, 8.100.6.C.1a. and b.] state that Medicaid benefits must be provided to persons receiving financial assistance under SSI or persons who are eligible for financial assistance under SSI, but are not receiving SSI.

- **INCOME ISSUES.** We identified the following income-related issues:
 - ▶ **INCOME EXCEEDING THRESHOLD.** In two cases, CBMS incorrectly calculated the beneficiaries’ income. CBMS used income information reported by the beneficiary when it should have used electronic income information received through an interface with another system. If CBMS had correctly used the electronic income information, beneficiaries’ income would have been over the limit set by federal regulation and the beneficiaries, therefore, should have been denied benefits at their redetermination. Instead, the beneficiaries were approved at their redeterminations and Colorado interChange paid claims on their behalf. These errors resulted in *known* questioned costs of \$4,613 and *likely* questioned costs of \$2,281.
 - ▶ **INCOME NOT VERIFIED.** In one case, the caseworker did not verify income for the beneficiary. Specifically, the beneficiary

reported income on the application, but the caseworker was unable to verify the income and deleted the income record from CBMS. This error resulted in *known* questioned costs of \$779 and *likely* questioned costs of \$280.

- ▶ **INCORRECT INCOME THRESHOLD.** In one case, CBMS used the incorrect income threshold for the beneficiary's eligibility determination. The beneficiary's income was less than the correct income threshold and, therefore, this error did not result in questioned costs.
- ▶ **INCORRECT INCOME.** In three cases, the caseworker used the incorrect income amount to determine eligibility. Specifically, in two cases, the caseworker excluded income when it should have been included for determining eligibility. In the remaining case, the caseworker did not include expenses to calculate self-employment income and, as a result, the caseworker overstated income for determining eligibility. No questioned costs were identified in these instances because the beneficiaries' income was still within federal and state income guidelines.

Federal regulation [42 CFR 435.119] requires household income to be at or below 133 percent threshold of the federal poverty level and the State regulation [10 CCR 2505-10, 8.100.6.L.2.c] requires qualified beneficiary's income to be at or below the federal property level.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

State regulation [10 CCR 2505-10, 8.100.5.B.1.c] requires the caseworker to verify earned income in determining whether an individual qualifies for medical assistance and requires the Department to verify income reported by a beneficiary through an electronic data source, wage stubs, tax documents, or verification with the employer.

State regulation [10 CCR 2505-10, 8.100.3.K.8.a] requires business expenses to be deducted from countable self-employment income when calculating Medicaid applicants' self-employment income.

- **MISSING REDETERMINATION.** In one case, the Department did not complete the annual redetermination for the beneficiary as required by the federal regulation. Specifically, the beneficiary had Medicaid payments paid on their behalf during the entire Fiscal Year 2020; however, the beneficiary had not been redetermined since April 2018 due to the beneficiary showing as *ineligible* in CBMS. This issue resulted in *known* questioned costs of \$300 and *likely* questioned costs of \$150.

Federal regulation [42 CFR 435.916(a)] requires the Department to renew or redetermine Medicaid eligibility once every 12 months but no more frequently than once every 12 months.

- **BUY-IN PREMIUMS NOT ASSESSED.** In one case, the Department did not assess buy-in monthly premiums for the beneficiary. Beneficiaries are required to pay buy-in premiums to receive benefits under the Buy-in Working Adults with Disabilities program. Therefore, the beneficiary was not eligible for the Program during November 2019 through February 2020. The beneficiary did not have any claims submitted by providers during this time and therefore, this issue did not result in questioned costs.

State regulations [10 CCR 2505-10, 8.100.6.P.1.f] require individuals to pay monthly premiums on a sliding scale based on income for the Buy-in Working Adults with Disabilities program to be eligible to receive benefits.

- **INAPPROPRIATE CHANGE TO ELIGIBILITY.** In two cases, the Department did not determine eligibility in accordance with state regulation. Specifically, the beneficiaries provided information to the Department that changed their eligibility and the caseworkers

applied the change retroactively; these beneficiaries were current Medicaid beneficiaries rather than new applicants and state regulations do not allow eligibility to be changed retroactively for current beneficiaries. These issues did not result in questioned costs.

State regulation [10 CCR 2505-10, 8.100.3.E] requires that retroactive eligibility only be provided to new applicants for the prior 3 months preceding the date of application. State regulations do not allow for retroactive redeterminations to existing beneficiaries.

- **RESOURCES NOT VERIFIED.** In one case, the caseworker did not verify resources for the beneficiary at the time of the eligibility determination as required by state regulations. Specifically, the beneficiary was approved for the Home and Community Based Services (HCBS) program, which requires resources to be verified as part of the annual eligibility determination. After we brought this issue to the Department's attention, they provided bank statements which showed that the beneficiary's resources were less than the resource limit for Fiscal Year 2020. Therefore, there are no questioned costs as a result of this error.

State regulation [10 CCR 2505-10, 8.100.3.L.1] requires resources to be counted for the HCBS program. Furthermore, state regulation [10 CCR 2505-10, 8.100.5.B.1.e] requires all resources be verified for the month for which eligibility is being determined.

- **RESOURCES MISCALCULATED.** In three cases, resources used to determine eligibility were miscalculated for beneficiaries, as follows:
 - ▶ In two cases, the caseworker incorrectly calculated bank account balances for determining the beneficiaries' resources. As a result, the incorrect resource amount was used for the beneficiaries' eligibility determinations. These errors did not impact eligibility because the correct resource amounts were less than the resource threshold and, therefore, these errors did not result in questioned costs.

- ▶ In the remaining case, the caseworker failed to count the cash surrender value of the beneficiary's life insurance policy towards the beneficiary's resources for the eligibility determination, in accordance with state regulations. The beneficiary's correct amount of total resources was less than the resource limit and, therefore, this error did not result in questioned costs.

State regulation [10 CCR 2505-10, 8.100.5.M.1] defines resources as cash or other assets or any real or personal property that an individual or spouse owns. State regulation [10 CCR 2505-10, 8.100.5.E.3] states that resources are available when the individual or individual's spouse has any ownership interest in resources.

State regulation [10 CCR 2505-10, 8.100.5.M.2(f)] requires the cash surrender value of all life insurance policies to be counted towards a beneficiary's resources when the face value of those policies exceeds \$1,500 on one person.

- **INCORRECT RESOURCE THRESHOLD.** In one case, the caseworker applied the incorrect Community Spouse Resource Allowance (CSRA) limit to determine eligibility at the beneficiary's annual renewal. CSRA is the amount of resources allowed in accordance with state regulation that a community spouse can retain to allow the beneficiary to qualify for Medicaid eligibility. Resources for the beneficiary were less than the appropriate resource limit and, therefore, this error did not result in any questioned costs.

State regulation [10 CCR 2505-10, 8.100.7.M] requires the caseworker to apply the CSRA for an institutionalized individual who is over the resource limit set by state regulation [10 CCR 2505-10, 8.100.5.M.1]. The transfer of the CSRA shall be completed as soon as possible but no later than the individual's annual renewal.

- **MISSING CASE DOCUMENTATION.** Twelve case files were missing documentation necessary to support the Medicaid eligibility determination, including documentation to support income and resources, such as wage stubs and bank statements; and documentation to support citizenship, such as birth certificates or other allowable records; as required by federal and state regulations. No questioned costs were identified in these cases because there was other corroborating documentation in the case files that indicated the beneficiaries were eligible.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

State regulation [10 CCR 2505-10, 8.100.3.G.1.g] requires all individuals who apply for Medicaid to be either a citizen of the United States or its Territories, or be a qualified non-citizen. Citizenship or nationality along with identity status must be verified unless satisfactory documentary evidence has already been provided.

State regulations [10 CCR 2505-10, 8.100.4.B.1.c and 8.100.4.B.1.d] require the Department to verify income reported by a beneficiary through an electronic data source, wage stubs, tax documents, or verification with the employer.

State regulation [10 CCR 2505-10, 8.100.5.M.1] sets the resource limit for an individual at \$2,000. Resources are defined as cash or other assets or any real or personal property that an individual or spouse owns.

- **DATA ENTRY ERRORS.** In 11 cases, the information in CBMS did not match the supporting documentation in the case file due to caseworker error. Specifically, the caseworker entered the incorrect income and/or resource amount in CBMS. No questioned costs were identified in these instances because they did not negatively affect the beneficiaries' eligibility.

Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

ELIGIBILITY MONITORING ISSUES

- **MEDICAID ELIGIBILITY QUALITY REVIEW REPORT.** In addition, we identified problems with the Department's monitoring of local counties' and MA sites' Medicaid eligibility determinations. Based on our inquiry of the Department, we found that the Department did not obtain any quarterly quality review reports from local counties and MA sites during Fiscal Year 2020 or monitor the local counties and MA sites through an alternative process. As a result, the Department did not monitor local counties and MA sites in accordance with federal regulation and Department procedures.

Department procedures require local counties and MA sites to compile and submit the results of their own quality reviews of Medicaid eligibility case files to the Department on a quarterly basis. In addition, local counties and MA sites that do not submit their quality review reports on a timely basis are subject to corrective action.

According to federal regulation [45 CFR 75.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with the U.S. Government Accountability Office's Standards for Internal Control in the Federal Government (Green Book) under Paragraph 16.01, Perform Monitoring Activities, which states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked sufficient internal controls to ensure that it complied with state and federal Medicaid eligibility requirements during Fiscal Year 2020. Specifically, we noted the following causes for the errors we identified:

- **CASEWORKER ERROR.** Caseworkers did not ensure that the required documentation to support eligibility was maintained within the case file, resources were properly calculated, the correct resource thresholds were used, income was verified to the supporting documentation, information was entered correctly into CBMS, benefits were terminated appropriately, and beneficiaries were enrolled in the appropriate Medicaid program.
- **MONITORING AND REVIEWS.** The Department reported that it discontinued its process of obtaining quarterly Medicaid monitoring reports from local counties and MA sites during Fiscal Year 2020 because the process was not effective. It is planning to implement a new oversight monitoring process in Fiscal Year 2021; however, the Department did not implement an interim monitoring process to ensure compliance with federal regulations.
- **SYSTEM ISSUES AND LACK OF RECONCILIATION PROCESS.** CBMS did not interface appropriately with Colorado interChange to update beneficiaries' eligibility information. Some beneficiaries who were deemed *ineligible* for Medicaid in CBMS were listed as *eligible* in Colorado interChange and, therefore, payments were inappropriately made on their behalf during the fiscal year. Furthermore, the Department lacked an effective internal control process for reconciling Medicaid beneficiaries' eligibility information in CBMS to the eligibility information in Colorado interChange to ensure that the information was consistent in both systems, and that the beneficiary was appropriately deemed either *eligible* or *ineligible* in accordance with federal and state regulations.

This system issue and lack of reconciliation process resulted in payments after eligibility had ended for three beneficiaries and the missing redetermination for one beneficiary identified during our case file testing. According to the Department, CMS waivers and guidance prevented the Department from denying eligibility for enrolled beneficiaries and ending payments during the COVID-19 PHE for beneficiaries deemed *ineligible* for Medicaid in CBMS and *eligible* in Colorado interChange. However, the Department indicated that it will recover any improper payments made on behalf of the deceased beneficiaries. According to the Department, \$1,170 in Medicaid payments for deceased beneficiaries identified through our case file testing were recovered as of December 2020.

Additionally, the Department did not ensure that CBMS used income and eligibility information appropriately in determining eligibility during Fiscal Year 2020. Specifically:

- ▶ CBMS had a system defect that caused the system to use the incorrect income information and income thresholds when determining eligibility for beneficiaries.
- ▶ CBMS had a system defect that caused the system to not assess buy-in premiums for beneficiaries.
- ▶ According to the Department, eligibility information received from SSA through an interface between SSA and CBMS was inaccurate for one of the beneficiaries we tested. As a result, the beneficiary appeared to be eligible for the SSI mandatory program even though the beneficiary was not eligible to receive these benefits.

WHY DO THESE PROBLEMS MATTER?

As the state Medicaid agency, it is essential for the Department to ensure that Medicaid eligibility determinations are made appropriately and in accordance with state and federal regulations. This includes ensuring that inaccurate processing of information used to determine Medicaid

eligibility does not result in Medicaid benefits being provided to, and paid on behalf of, ineligible individuals, or that eligible individuals are denied benefits. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Furthermore, because CBMS determines eligibility and Colorado interChange makes payments on behalf of other federal programs, system issues with CBMS and Colorado interChange may result in erroneous payments for other programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-ADM2018	XIX-MAP2018*
	XIX-ADM2019	XIX-MAP2019*
	XIX-ADM2020	XIX-MAP2020*
FEDERAL AWARD YEARS	2018, 2019, AND 2020	
PASS THROUGH ENTITY	NONE	
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM	
COVID-19 FUNDING	No	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	\$25,120	
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0	
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2019-042A, 2019-042B, 2019-042C, 2019-043B, 2019-053C, 2019-053D, 2018-045C, AND 2018-045D		
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.		

RECOMMENDATION

2020-034

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medicaid eligibility to ensure compliance with state and federal regulations by:

- A Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites to ensure that caseworkers are maintaining the

required documentation to support eligibility, correctly calculating resources and resource thresholds, entering information correctly into the Colorado Benefits Management System (CBMS), verifying income to the supporting documentation, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit.

- B Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that Medicaid eligibility is processed in accordance with federal regulations and federal grant requirements.
- C Researching and resolving CBMS system issues to ensure that it is using the correct income information and income thresholds in determining eligibility, eligibility is reconciled between CBMS and the Colorado interChange system, buy-in premiums are assessed, and any issues related to the transfer of inaccurate information from the Social Security Administration are resolved.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

Caseworker errors can be caused by an array of issues, including, training material retention; a lack of adequate funding to balance caseload inventory versus available work hours and staffing levels; a lack of quality review and performance reinforcement; and an assortment of local issues that lead to employee turnover. The Department will continue to work with eligibility sites regarding caseworker errors identified through this audit. The Department's caseworker training resources, or Staff Development Center (SDC), is in the process of revamping all of their foundational training

materials into a "Process-Based Training" model to be more effective and efficient based on training industry best practice. In addition, the SDC is converting all training materials into several different training modalities (instructor led courses, eLearning courses, desk aids, process manuals, infographics, workbooks, etc) to be more engaging, effective, and accessible to adult learners with varying needs and preferences across large geographical areas. The revised training model is on track to be completed by July 31, 2021 and fully rolled out to all counties by the beginning of calendar year 2022.

B AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department began the implementation of a new monitoring process called the Eligibility Site Oversight and Accountability Program in February 2021. This program includes strengthening performance measures, developing mechanisms for collecting performance data, developing eligibility site specific performance dashboards, and developing corrective action plans. The first iteration of performance measures and dashboards began in March of 2021 and will continue through August 2021. Mechanisms used for oversight and accountability data gathering include administrative and eligibility process reviews called Management Evaluations and Eligibility State-level Quality Assurance reviews. Management Evaluations began in January 2021 and Eligibility State-level Quality Assurance reviews began in February 2021. All processes under the Eligibility Site Oversight and Accountability Program will be implemented through administrative rules, which will include implementation of Improvement and Corrective Action Plans to eligibility sites that are out of compliance with performance measures or have identified gaps in compliance. All mechanisms for data collection have been implemented and internal root cause analysis processes will be implemented in August 2021.

In addition, the Department has taken steps to ensure that we have ongoing systemic and dashboard monitoring for Medicaid and

CHP+ programs that captures eligibility errors, eligibility system performance, and eligibility results. The state implemented the first phase of the monitoring dashboard in June 2020 with the second phase to be implemented by July 2022.

C PARTIALLY AGREE. IMPLEMENTATION DATE: DECEMBER 2022.

The Department has thoroughly researched the issues identified in this audit and has made changes to CBMS to ensure that it is using the correct income information, income thresholds in determining eligibility, and buy-in premiums are assessed. These issues were fixed May 2019, February 2020, and March 2020, and in June 2021 the income information system issue will be corrected.

The Department disagrees with the auditor's questioned costs and projection of those questions costs. The Department disagrees with the auditor's sampling, stratification, and costs used to generate the projected questioned costs. The costs incorrectly include members who remain eligible once the identified error had been resolved, payments that will be recovered by the Department through an existing process to recover capitation payments from deceased members, a Social Security Administration (SSA) interface error outside the control of the Department, and costs related to an already identified issue regarding reconciling eligibility between CBMS and Colorado interChange. Some of these costs are related to cases that were "not eligible" in CBMS but were showing as "eligible" in Colorado interChange that were already identified by the Department and should have been excluded from the questioned costs and the resulting projections. The Department will resume the reconciliation process between CBMS and Colorado interChange when authorized by CMS. Regarding the SSA interfaces, SSA posted results that are valid conditions for Medicaid eligibility, so those costs should have been excluded from the resulting projections. The Department agrees to bring interface issues to the attention of SSA.

AUDITOR'S ADDENDUM

The Department is responsible for ensuring that eligibility is determined in accordance with federal and state regulations. The ineligible beneficiaries identified through our audit were based on our review of beneficiaries' case files as compared with federal and state regulations noted in the finding. The Medicaid payments paid on their behalf are considered known questioned costs. We performed our audit and sample testing in accordance with Generally Accepted Auditing Standards. Further, the stratified random sample methodology was selected and used in consultation with the U.S. Department of Health and Human Services, Office of Inspector General (HHS OIG). As noted in the finding, we ran the results of our case file testing through HHS OIG's Office of Audit Services statistical software. The statistical projections, which represent an estimate of the potential, or likely and known, questioned costs and total projected number of ineligibles in the entire population, were then verified and approved by HHS OIG. Federal regulation [45 CFR 75.516] requires auditors to report all known and likely questioned costs that exceed \$25,000 for Medicaid eligibility requirements.

MEDICAL ASSISTANCE PAYMENTS FOR DECEASED BENEFICIARIES

As a safeguard against potential errors and fraud, state and local agencies need to be vigilant in preventing payments for medical services on behalf of ineligible individuals, such as those who are deceased. In general, the Department, local counties, and MA sites share responsibility for ensuring that only eligible beneficiaries receive public assistance benefits under Medicaid and CBHP. Local counties and MA sites caseworkers enter the required data for eligibility determination into CBMS, which either approves or denies eligibility for MA benefits.

In addition, CBMS has various system interfaces to confirm and update the eligibility information in CBMS, including the date of death.

Eligibility data in CBMS feeds daily into Colorado interChange and the Department pays providers through two methods: (1) FFS payments to medical service providers for specific services, including pharmacy prescriptions, and (2) capitation payments. The monthly capitation payments are paid at the beginning of each month regardless of whether the providers serve beneficiaries during the month or not. FFS payments are only made for Medicaid beneficiaries while capitation payments are made for both Medicaid and CBHP beneficiaries. Colorado interChange is programmed to pay FFS and monthly capitation payments only on behalf of beneficiaries that are deemed eligible based on eligibility information received from CBMS and requirements specified in federal and state regulations.

CBMS receives beneficiary death information through various sources, including updates from beneficiaries' family members, daily interfaces with the SSA, and a monthly interface with the Colorado Electronic Death Registration System maintained by the Colorado Department of Public Health and Environment (CDPHE). If death information received in CBMS has not been verified, the Department will confirm the death information by sending notification letters to the deceased beneficiary. Once the death information is verified, CBMS is programmed to terminate the beneficiary's eligibility as of the date of death. On a daily basis, CBMS then sends updated beneficiary eligibility and date of death information to Colorado interChange, which is programmed to run a daily automated process to stop payments, check for payments, and recover all FFS and capitation payments made after the beneficiary's verified date of death.

In the majority of cases, there is a delay between when the beneficiary dies and when the Department receives death information, verifies the date of death, and terminates benefits; which means that claims may be paid on behalf of deceased beneficiaries for a period of time. Per federal regulations, the Department is required to recover any payments made

on behalf of these beneficiaries after their date of death. Once the Department receives verified death information, overpayments are recovered through an automated process in Colorado interChange.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over Medicaid and CBHP payments related to beneficiaries who die while receiving benefits, to determine whether the Department complied with applicable federal and state requirements, and whether payments were only made on behalf of eligible beneficiaries during Fiscal Year 2020.

During our audit, we received a listing of all Coloradans who died during Fiscal Year 2020, including dates of death, from CDPHE staff. We also obtained a listing from the Department of all Medicaid and CBHP payments made to providers during Fiscal Year 2020. We compared the two listings using Social Security Numbers (SSN) and identified 1,059 Medicaid and CBHP IDs that had Medicaid payments totaling \$429,951 made on their behalf and \$194 in CBHP payments made on their behalf. In addition, we reviewed the Department's processes, policies, and procedures for identifying, stopping, and recovering payments for deceased beneficiaries.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulation [42 CFR 431 Subpart Q, *Requirements for Estimating Improper Payments in Medicaid and CHIP*] states that any payment to an ineligible beneficiary is considered an improper payment, which is any payment that should not have been made or that was made in an incorrect amount. Also, Section 25.5-4-301(2), C.R.S., requirements for Medicaid and CBHP, states that any overpayments of claims to providers are recoverable. These overpayments "are

recoverable regardless of whether the overpayment is the result of an error by the state department, a county department of human or social services, an entity acting on behalf of either department, or by the provider or any agent of the provider....” Additionally, Section 25.5-4-301(2)(a)(II), C.R.S., states, “If the state department makes a determination that such overpayment has been made for some other reason than a false representation by the provider..., the state department may waive the recovery or adjustment of all or part of the overpayment and accrued interest specified in this subparagraph (II) if it would be inequitable, uncollectible or administratively impracticable....” Because medically necessary services cannot be provided after a beneficiary’s death, no medical services are allowable after a beneficiary’s death and, accordingly, payments for medical services claimed to have been provided after a beneficiary’s death are overpayments and should be recovered.

Pursuant to 1903(d)(2)(C) of the Social Security Act [42 U.S.C. 1396b] requirements for Medicaid and CBHP, states have up to 1 year from the date of discovery of any overpayment to recover or attempt to recover the overpayment before the federal share must be refunded to CMS, regardless of whether or not recovery is made from the provider.

According to federal regulation [45 CFR 75.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. Green Book, Paragraph 16.01, states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

A questioned cost, as defined in Uniform Guidance [45 CFR 75.2], is “a cost that is questioned by the auditor ... (1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and

conditions of a Federal award, including for funds used to match Federal funds; [or] (2) Where the costs, at the time of the audit, are not supported by adequate documentation...” Additionally, federal regulation [45 CFR 75.516] defines *known* questioned costs as questioned costs that are specifically identified by the auditor and *likely* questioned costs as the auditor’s best estimate of total questioned costs.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department made Medicaid and CBHP payments to providers for medical services claimed to have been rendered to Medicaid and CBHP beneficiaries after the months in which beneficiaries died. Specifically, the Department made payments on behalf of 1,059 beneficiaries after their date of death provided by CDPHE, resulting in overpayments of \$185,265, of which \$96,952 were paid with federal grant funds, as follows:

MEDICAID FFS PAYMENTS. We identified 277 Medicaid beneficiaries whose SSN matched a death record from CDPHE and who had Medicaid FFS payments totaling \$207,667 paid on their behalf to providers after their date of death.

We reviewed payments for 21 of the 277 Medicaid beneficiaries and confirmed with the Department that 17 of the 21 beneficiaries (81 percent) were deceased and had payments made on their behalf after their date of death during Fiscal Year 2020. We also found that the Department had not recovered these improper FFS payments to ineligible beneficiaries as of the end of Fiscal Year 2020 and, therefore, these errors resulted in *known* questioned costs of \$17,041, of which \$8,654 was paid with federal grant funds. For the remaining four Medicaid beneficiaries, the Department researched and provided evidence that the beneficiaries were not deceased. Therefore, these four beneficiaries did not result in questioned costs. The remaining 256 beneficiaries whose SSN matched a death record from CDPHE and need

to be researched and verified resulted in *likely* questioned costs of \$77,840, of which \$41,422 was paid with federal grant funds.

MEDICAID AND CBHP CAPITATION PAYMENTS. We identified 846 Medicaid and CBHP beneficiaries whose SSN matched a death record from CDPHE and who had capitation payments paid on their behalf to providers after their date of death that had not been recovered as of the end of Fiscal Year 2020, totaling \$222,630 for Medicaid and \$194 for CBHP.

We informed the Department of the issues we identified and provided them with the list of 846 beneficiaries. Department staff performed additional follow-up and confirmed that Colorado interChange had received verified death records for 747 of the 846 beneficiaries and a total of \$170,747 in provider payments had been made on the beneficiaries' behalf after their dates of death during Fiscal Year 2020. These payments resulted in *known* questioned costs of \$168,224, of which \$88,150 was paid with Medicaid federal grant funds and \$148 was paid with CBHP federal grant funds. For 12 out of the 747 beneficiaries, the date of death reported in Colorado interChange differed from the date of death provided by CDPHE. Part of the payments to these beneficiaries resulted in *likely* questioned costs of \$2,524, of which \$1,401 was paid with Medicaid federal grant funds. For the remaining 99 of the 846 beneficiaries, the Department reported that Colorado interChange did not have death information for these beneficiaries and had not researched these further. As a result, Medicaid payments for these 99 beneficiaries are reported as *likely* questioned costs of \$52,076, of which \$28,508 was paid with federal grant funds. The following table summarizes the issues we identified.

SUMMARY OF FISCAL YEAR 2020 PAYMENTS TO DECEASED BENEFICIARIES AS OF JUNE 30, 2020			
Type of Payment	Number of Beneficiaries	Total Known Questioned Costs	Total Likely Questioned Costs
Medicaid FFS	273 ¹	\$17,041	\$77,840
Capitation Payments	846	\$168,224	\$54,600
Total	1,055²	\$185,265	\$132,440

SOURCE: Office of the State Auditor analysis of Fiscal Year 2020 Medical Assistance Payments and Colorado death records data.

¹ Total number of Medicaid FFS beneficiaries does not include the four beneficiaries who were cleared through our Medicaid FFS payments testing.

² Total number of beneficiaries within each type of payment does not match the total number of beneficiaries because some beneficiaries had FFS payments as well as capitation payments.

WHY DID THESE PROBLEMS OCCUR?

Overall, the Department lacked sufficient internal controls to ensure that medical assistance payments were not paid to deceased individuals during Fiscal Year 2020, as follows:

- **LACK OF WRITTEN POLICIES AND PROCEDURES.** The Department does not have written policies and procedures to monitor payments to deceased beneficiaries, to recover overpayments, and to ensure compliance with federal and state regulations related to medical assistance payments after a beneficiary’s date of death.
- **SYSTEM ISSUES.** We identified the following Colorado interChange system issues that caused the errors we identified:
 - ▶ According to the Department, when Colorado interChange was implemented in 2017, it was programmed to only recover capitation payments in the current month and previous 2 months for Medicaid beneficiaries, and in the current month and previous 5 months for CBHP beneficiaries, after death information is received. As a result, for instances in which the Department received and verified beneficiaries’ death information more than 3 months after the date of death for Medicaid and more than 6 months after the date of death for CBHP, the Department was not automatically recovering all

improper capitation payments in accordance with federal and state regulations. According to the Department, in November 2020, the Department updated Colorado interChange to correct this system issue to recover all capitation payments after a beneficiary's date of death.

- ▶ The Department lacks an effective internal control process for detecting when Colorado interChange is not recovering payments made on behalf of deceased beneficiaries. Specifically, we identified issues related to Medicaid FFS payments and followed up with the Department. Upon further review, the Department discovered a system defect that occurred from October 23, 2019, through April 23, 2020, which prevented Colorado interChange from carrying out the daily automated check and recovery process for FFS payments made on behalf of deceased beneficiaries. Due to this system defect, Colorado interChange did not recover any payments for deceased beneficiaries during this time. Although the system defect was fixed in April 2020, the Department was not aware of the issue and that payments were not being recovered for deceased beneficiaries until the Department researched the beneficiaries identified through the audit. According to the Department staff, as of May 2021, the Department was still researching the deceased beneficiaries impacted by the system defect and recovering payments.

WHY DO THESE PROBLEMS MATTER?

Without strong internal controls over Medicaid and CBHP eligibility, the Department increases the risk of improper payments due to fraud or error. Furthermore, making payments on behalf of ineligible individuals, including individuals who are deceased, can result in the Department having to repay the federal government for the federal portion of the overpayments. Additionally, the federal government can disallow federal funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	CHIP2018*	XIX-ADM2020
	CHIP2019*	XIX-MAP2018*
	CHIP2020*	XIX-MAP2019*
	XIX-ADM2018	XIX-MAP2020*
	XIX-ADM2019	
FEDERAL AWARD YEARS	2018, 2019, AND 2020	
PASS THROUGH ENTITY	NONE	
CFDA Nos.	93.778*, MEDICAL ASSISTANCE PROGRAM; 93.767*, CHILDREN’S HEALTH INSURANCE PROGRAM	
COVID-19 FUNDING	No	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	\$185,265	
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0	
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION		
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.		

RECOMMENDATION

2020-035

The Department of Health Care Policy and Financing should improve its internal controls over Medicaid and Children’s Basic Health Plan (CBHP) payments for deceased beneficiaries by:

- A Establishing and implementing written policies and procedures to monitor payments to deceased beneficiaries, recover any overpayments, and to ensure compliance with state and federal regulations.
- B Researching and resolving the Colorado interChange system (Colorado interChange) issues to ensure that all Medicaid and CBHP payments are stopped and recovered after a beneficiary’s date of death and developing a process to detect when Colorado interChange is not recovering payments on behalf of deceased beneficiaries.

- C Researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with state requirements.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department will create written procedures documenting system and monitoring processes used to prevent claims from paying after a beneficiary's date-of-death is verified. In addition, the procedures will document the processes used to recover payments made between a beneficiary's verified date-of-death and the date the Colorado interChange system is updated with the date-of-death.

- B AGREE. IMPLEMENTATION DATE: JULY 2022.

The system issues described in this audit were resolved as of April 2020 for fee-for-service claims and November 2020 for capitation payments. Once a beneficiary's date-of-death is verified, payments that were made after to the date-of-death will be recovered through the Department's existing processes. As noted in the Department's response to Recommendation (A), the Department will create written procedures documenting system and monitoring processes used to prevent claims from paying after a beneficiary's date-of-death is verified. In addition, the procedures will document the processes used to recover payments made between a beneficiary's verified date-of-death and the date the Colorado interChange system is updated with the date-of-death.

AUDITOR'S ADDENDUM

As noted in the finding, the Colorado interChange system defect did not recover payments from October 23, 2019, through April 23, 2020. However, the Department was not aware of the system defect until it researched the beneficiaries identified through the audit. According to Department staff, as of May 2021, the Department was still researching the beneficiaries that were impacted by the system defect and recovering payments.

C AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department will recover any overpayments made to providers on behalf of deceased beneficiaries once a beneficiary's date-of-death is verified based on our current processes and existing system functionality. The Department does not agree to the questioned costs identified by the auditors. When performing a review of the auditor's data, several beneficiaries were found not to be deceased by the Department. The records provided by the auditors, like all records received from Colorado Department of Public Health and Environment (CDPHE) and the Social Security Administration (SSA), will go through the Department's existing verification process. The Department performs the required research and outreach to beneficiaries to verify the date-of-death prior to updating the information in the Colorado interChange. In addition, the Department is not required to recover payments by the end of the state fiscal year, and reports any payments recovered to the Centers for Medicare and Medicaid Service (CMS) based on federal requirements. The Department's source of beneficiary data, the verification processes, and recovery processes have already been established to satisfy this recommendation within federal guidelines.

AUDITOR'S ADDENDUM

As noted in the finding, all known questioned were for deceased beneficiaries that were verified by the Department. All likely questioned costs were for beneficiaries that had yet to be researched and verified by

the Department. According to Department staff, as of May 2021, the Department was still researching and recovering payments made on behalf of deceased beneficiaries.

CHILDREN'S BASIC HEALTH PLAN ELIGIBILITY AND IMPROPER PAYMENTS

The Department, local counties, and MA sites share responsibility for ensuring that only eligible beneficiaries receive public assistance benefits through CBHP. Individuals and families apply for CBHP eligibility at their local county departments of human/social services or at MA sites. The local counties and MA sites are responsible for administering the application process, entering the required data for eligibility determination into CBMS, and approving or denying applicants' eligibility. Once approved for eligibility, the beneficiary is required to pay a CBHP annual enrollment fee (enrollment fee) to the Department, based on the number of people in the family and the family's income.

Eligibility data in CBMS feeds into Colorado interChange, which issues payments to CBHP providers. For CBHP, the Department contracts with managed-care entities, which are groups or organizations of medical service providers that serve CBHP beneficiaries to provide capitation payments to CBHP providers. These capitation payments are paid regardless of whether the providers serve beneficiaries during the month or not. Colorado interChange is programmed to pay capitation payments only on behalf of beneficiaries that are deemed eligible in Colorado interChange based on eligibility information received from CBMS and requirements specified in federal and state regulations.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over the CBHP eligibility determination process, as well as the capitation payment process, to determine whether the Department complied with applicable federal and state requirements, and whether payments were only made on behalf of eligible beneficiaries during Fiscal Year 2020. CMS suspended rules and provided waivers related to CBHP eligibility requirements in response to the COVID-19 PHE; as a result, our testwork was split into two periods for testing: (1) July 1, 2019, through February 29, 2020, and (2) March 1, 2020, through June 30, 2020.

We performed the following testwork:

REVIEW OF CBHP ELIGIBILITY CASE FILES

- We reviewed the Department's CBHP eligibility internal controls during Fiscal Year 2020. In addition, we tested a random sample of 25 beneficiaries who were deemed eligible for CBHP benefits and had capitation payments made on their behalf to a CBHP provider between July 1, 2019, and February 29, 2020, to determine whether those beneficiaries' eligibility determinations were appropriate. If beneficiaries were determined to be ineligible through our testwork, we performed further testing to determine whether the beneficiaries had additional payments made on their behalf from March 2020 through June 2020, and whether the individuals were eligible for those payments. Our testing included a review of the related supporting documentation, including the case files; CBMS data fields related to eligibility determination/redetermination; and CBHP payment information in Colorado interChange. We performed testing to determine whether the Department ensured that local county and MA site caseworkers obtained, verified, and maintained in the case files the required documents supporting eligibility determinations and annual redeterminations; correctly

entered eligibility data into CBMS; and properly assessed and collected enrollment fees.

- Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2019 audit recommendation related to CBHP eligibility. During that audit, we recommended that the Department strengthen its internal controls over CBHP eligibility determinations by providing adequate training to caseworkers, monitoring local counties and MA sites, and researching and resolving CBMS system issues identified in our Fiscal Year 2019 audit. We also recommended that the Department ensure it disallows benefits if a beneficiary becomes ineligible and if the enrollment fee is not paid prior to enrollment in the program.

DATA ANALYSES OF CBHP BENEFICIARIES

- **INELIGIBLE CBHP BENEFICIARIES.** During our audit, we obtained eligibility data for all individuals who were deemed by the Department, a local county, or an MA site to be eligible for CBHP benefits in Colorado interChange at any point during the period of July 1, 2019, through February 29, 2020. We also obtained data for all CBHP capitation payments made through Colorado interChange by the Department from July 1, 2019, through February 29, 2020. This data included a total of \$124.7 million in capitation payments made on behalf of 117,222 beneficiaries. We compared the eligibility data to the capitation payment data to identify any instances in which the Department made capitation payments to providers on behalf of beneficiaries who did not appear to be eligible for CBHP benefits.
- **CBHP BENEFICIARIES 19 YEARS OR OLDER.** Federal and state regulations require an individual to be less than 19 years of age to be eligible for CBHP benefits. To determine the Department's compliance with these regulations, we further analyzed the list of all CBHP capitation payments made through Colorado interChange by the Department from July 1, 2019, through February 29, 2020. Specifically, we reviewed the beneficiaries' dates of birth in Colorado interChange to identify any capitation payments made on

behalf of beneficiaries who appeared to be 19 years or older when the payments were made and, therefore, would not have been eligible for CBHP benefits.

CBHP ELIGIBILITY MONITORING AND REVIEW

We also inquired about the Department's monitoring procedures over local counties and MA sites that were designed to ensure that eligibility determinations were made in accordance with federal and state regulations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

We found that the Department did not fully comply with federal and state regulations for CBHP eligibility and made payments on behalf of ineligible beneficiaries during the fiscal year. The specific issues we identified through our analyses of CBHP eligibility data and case file reviews are outlined in more detail throughout this section.

ELIGIBILITY CASE FILE ISSUES

In 16 of 25 case files tested (64 percent), we identified at least one error. These errors resulted in a total of 12 ineligible beneficiaries during all or part of Fiscal Year 2020, and total *known* questioned costs of \$10,913, of which \$8,449 was paid with federal grant funds; and total *likely* questioned costs of \$3,805, of which \$3,076 was paid with federal grant funds. A questioned cost, as defined in Uniform Guidance [45 CFR 75.2], is "a cost that is questioned by the auditor ... (1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; [or] (2) Where the costs, at the time of the audit, are not supported by adequate documentation...." Federal regulation [45 CFR 75.516] further defines *known* questioned costs as questioned costs that are specifically identified by the auditor and *likely* questioned costs as the auditor's best estimate of total questioned costs. During the COVID-19 PHE, CMS issued waivers that limited the Department's

ability to deny eligibility for enrolled beneficiaries. The Department also sought guidance from CMS on the treatment of beneficiaries who were ineligible prior to the COVID-19 PHE and receiving benefits during this period. Although CMS guidance indicated that the Department should keep these beneficiaries enrolled until the end of the COVID-19 PHE, we are reporting the costs incurred for the 12 ineligible beneficiaries in our sample during the period of the COVID-19 PHE of March 1, 2020, through June 30, 2020, as *likely* questioned costs since the beneficiaries were inappropriately deemed eligible prior to the COVID-19 PHE and should not have been enrolled in CBHP.

The following table outlines the types of issues we found.

CBHP ELIGIBILITY DETERMINATION SAMPLING RESULTS FOR FISCAL YEAR 2020					
SAMPLE #	TYPE OF ISSUE			QUESTIONED COSTS	
	UNCOLLECTED ANNUAL ENROLLMENT FEE	INCOME ¹	MISSING CASE DOCUMENTATION	KNOWN QUESTIONED COSTS JULY 1, 2019, THROUGH FEBRUARY 29, 2020	LIKELY QUESTIONED COSTS MARCH 1, 2020, THROUGH JUNE 30, 2020
1	x		x	\$972	\$0
2	x	x		\$488	\$0
3		x		\$0	\$0
4	x			\$779	\$0
5	x			\$389	\$0
6	x			\$355	\$708
7			x	\$0	\$0
8			x	\$0	\$0
9	x	x		\$892	\$771
10			x	\$0	\$0
11		x		\$1,474	\$775
12	x			\$195	\$0
13	x			\$1,550	\$777
14	x		x	\$891	\$0
15		x		\$1,375	\$0
16	x			\$1,553	\$775
Total:	10	5	5	\$10,913	\$3,805

SOURCE: Office of the State Auditor analysis of CBHP Eligibility Testing.

¹Income includes – Lack of Income Verification and Income Issues.

The specific issues we identified and the breakdown of identified questioned costs are as follows:

- **CBHP ANNUAL ENROLLMENT FEE NOT PAID.** In 10 cases, the Department either did not assess the required enrollment fee or the fee was assessed but was never collected. Specifically:
 - ▶ In seven cases, the Department did not assess an enrollment fee.
 - ▶ In the remaining three cases, the Department assessed the enrollment fees but did not collect the required fees from the beneficiaries.

Benefits were inappropriately paid on behalf of these 10 beneficiaries for all or part of Fiscal Year 2020. As a result, the Department was not in compliance with state regulations. These issues resulted in *known* questioned costs of \$6,684 and *likely* questioned costs of \$2,260.

State regulations [10 CCR 2505-3, 310.1-310.2] require the Department to collect an annual enrollment fee from the beneficiary prior to enrollment in the CBHP. The actual fee is determined based on the number of eligible children within the family. Benefits should be denied if the annual enrollment fee is not paid prior to enrollment in the program.

- **LACK OF INCOME VERIFICATION.** In three cases, the caseworkers failed to verify income reported by the beneficiary as required by state regulations. In all three cases, the beneficiary reported income; however, the caseworker did not verify the reported income through an electronic data source, wage stubs, tax documents, or through the employer. These errors resulted in *known* questioned costs of \$2,854 and *likely* questioned costs of \$1,546.

State regulations [10 CCR 2505-10, 8.100.4.B.1.c and 8.100.4.B.1.d] require the Department to verify income reported by a beneficiary through an electronic data source, wage stubs, tax documents, or verification with the employer.

- **INCOME ISSUES.** In one case, the beneficiary's income information received by the local county or MA site was more than the income limit set within the state regulation; however, the beneficiary was deemed eligible in CBMS and Colorado interChange paid capitation payments on behalf of the beneficiary. As a result, the beneficiary incorrectly received CBHP benefits during the fiscal year. These errors resulted in *known* questioned costs of \$1,375. In another case, the caseworker incorrectly calculated self-employment income for the beneficiary, resulting in lower income. No questioned costs were identified in this instance because the beneficiary's actual income was still within guidelines.

In order to be eligible for CBHP, state regulation [10 CCR 2505-3, 110.1.D] requires an individual to have a household income greater than 133 percent of, but not exceeding, 250 percent of the federal poverty level.

- **MISSING CASE DOCUMENTATION.** In five cases, the Department was unable to provide documentation necessary to support the CBHP eligibility determination, including documentation to support income, such as wage stubs; and documentation to support identity and citizenship, such as birth certificates; as required by federal regulations, as follows:
 - ▶ In three cases, the Department could not provide supporting documentation used by the caseworker in CBMS to verify income at the time of eligibility determination. Specifically, in all three cases, the Department was unable to provide copies of the beneficiary's wage stubs that were noted as the source document in CBMS. However, the Department subsequently provided a hand-written statement from the employer and electronic income information from another data source interfaced with CBMS that indicated income was under the federal income threshold, resulting in no questioned costs.

- ▶ In two different cases, to determine beneficiaries' eligibility, a birth certificate was identified as the source used to verify identity and/or citizenship within CBMS; however, the Department was unable to provide these birth certificates to support their identity and/or citizenship for eligibility determinations. In both cases, there was other corroborating documentation in the case file that indicated the beneficiaries were eligible; however, the Department did not appropriately maintain the support used to determine the beneficiaries' eligibility as required by federal regulation. These errors did not result in questioned costs.

According to federal regulation [42 CFR 457.965], "The State must include in each applicant's record facts to support the State's determination of the applicant's eligibility for [Children's Health Insurance Program]."

State regulations [10 CCR 2505-3, 110.1.A, 110.1.B, and 110.1.C] require the Department to ensure a beneficiary is either less than 19 years of age or a pregnant woman and a citizen of the United States or an individual who is legally allowed to be in the country.

ELIGIBILITY ISSUES IDENTIFIED THROUGH DATA ANALYSES

We identified 53 ineligible beneficiaries through our data analyses of CBHP eligibility and capitation payment data from Colorado interChange for July 1, 2019, through February 29, 2020. The related overpayments resulted in *known* questioned costs of \$158,413 for Fiscal Year 2020, of which \$123,251 were paid with federal grant funds. The specific issues we found are discussed in more detail as follows.

CBHP BENEFICIARIES NOT ON THE ELIGIBILITY LIST. We identified 39 beneficiaries who were not listed as eligible beneficiaries in the CBHP eligibility data that we received from the Department. However, these beneficiaries had CBHP capitation payments paid on their behalf through Colorado interChange during Fiscal Year 2020.

We informed the Department of the issues we identified and provided the list of all 39 identified beneficiaries. Department staff performed their review and confirmed that 38 of the 39 beneficiaries were *not eligible* in CBMS at some point during Fiscal Year 2020, but showed as *eligible* in Colorado interChange during that timeframe. For the remaining beneficiary, CBMS and Colorado interChange noted the beneficiary as *eligible* when payments occurred in July 2019; however, the Department's review later determined that the beneficiary was *ineligible* during July 2019 after the payments had already been made through Colorado interChange. As a result, all payments made during July 1, 2019, through February 29, 2020, for these 39 ineligible CBHP beneficiaries were improper payments as defined by federal regulations and, therefore, should be recovered in accordance with state and federal regulations. These payments resulted in *known* questioned costs of \$76,924, of which \$59,423 were paid with federal grant funds; and *likely* questioned costs of \$14,345 for March 1, 2020, through June 30, 2020, of which \$11,596 were paid with federal grant funds.

According to federal regulation [42 CFR 431.958], any payment to an ineligible beneficiary is considered an improper payment, which is any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments). Eligibility errors include ineligible individuals that were authorized as eligible when they received services [42 CFR 431.960 (d)(2)(i)].

Section 25.5-4-301(2), C.R.S., states that any overpayments of claims to providers are recoverable. These overpayments "are recoverable regardless of whether the overpayment is the result of an error by the state department, a county department of human or social services, an entity acting on behalf of either department, or by the provider or any agent of the provider..."

Pursuant to 1903(d)(2)(C) of the Social Security Act [42 U.S.S. 1396b], states have up to 1 year from the date of discovery of the overpayment to recover or attempt to recover the overpayment before the federal share must be refunded to the Centers for Medicare and Medicaid Services (CMS) regardless of whether recover is made from the provider.

CBHP BENEFICIARIES 19 YEARS OR OLDER. We identified \$853,422 in capitation payments made on behalf of 168 beneficiaries who appeared to be 19 years or older at the time of the CBHP capitation payments and, therefore, would not have been eligible for CBHP benefits. These beneficiaries were identified based on their dates of birth and the dates of capitation payments made on their behalf in Colorado interChange.

We selected a random sample of 17 of the 168 beneficiaries to test whether or not the beneficiaries were ineligible to receive CBHP benefits based on their age. Using information contained in both Colorado interChange and CBMS, we confirmed that 14 of the 17 tested (82 percent) were 19 years or older when they had capitation payments paid on their behalf and, thus, were ineligible for these payments made through Colorado interChange. For example, we noted that based on the information in CBMS, 10 of the beneficiaries had not been eligible for CBHP benefits since 2017 even though Colorado interChange showed the beneficiaries as eligible. One of these beneficiaries had passed away in 2017, but had payments made on their behalf through September 2019. The remaining three of the 17 beneficiaries we tested were under the age of 19 at the time of the payments, but had an incorrect date of birth in Colorado interChange and/or CBMS.

In total, for the 14 beneficiaries, we identified *known* questioned costs of \$81,489 for Fiscal Year 2020, of which \$63,828 were paid with federal grant funds. Additionally, for the remaining 151 beneficiaries with an age of 19 years or older based on their date of birth in Colorado interChange, we identified *likely* questioned costs of \$775,470 for payments made on their behalf after they turned 19, of which \$611,762 were paid with federal funds for Fiscal Year 2020.

Federal regulation [42 CFR 457.320] defines children as up to, but not including, the age of 19. In addition, state regulation [10 CCR 2505-3, 101.1.A.1] states that an individual must be less than 19 years of age to be eligible for CBHP.

The CBHP state plan amendment [CO-20-0031] approved by CMS, waives the requirement during the COVID-19 PHE, except for circumstances described in 42 CFR 435.926(d)(1) that states, the Department has to terminate a child’s eligibility during a continuous eligibility period once the child attains the maximum age of 19 years. Department policy further clarifies that beneficiaries enrolled in CBHP must meet age requirements [HCPF PM 20-004].

The following table summarizes the eligibility issues we identified through our data analyses.

IMPROPER PAYMENTS FOR INELIGIBLE BENEFICIARIES							
	NUMBER OF BENEFICIARIES WITH IMPROPER PAYMENTS	JULY 1, 2019, THROUGH FEBRUARY 29, 2020		MARCH 1, 2020, THROUGH JUNE 30, 2020		TOTAL KNOWN QUESTIONED COSTS	TOTAL LIKELY QUESTIONED COSTS
		KNOWN QUESTIONED COSTS	LIKELY QUESTIONED COSTS	KNOWN QUESTIONED COSTS	LIKELY QUESTIONED COSTS		
CBHP Beneficiaries Not on the Eligibility List	39	\$76,924	\$0	\$0	\$14,345	\$76,924	\$14,345
CBHP Beneficiaries 19 Years or Older	14	\$62,842	\$511,191	\$18,647	\$264,279	\$81,489	\$775,470
Total Questioned Costs						\$158,413	\$789,815
Total Federal Funds in Questioned Costs						\$ 123,251	\$623,358

SOURCE: The Office of the State Auditor analysis of Fiscal Year 2020 CBHP capitation payments and eligibility data from Colorado interChange and beneficiary information from CBMS.

ELIGIBILITY MONITORING ISSUES

CBHP ELIGIBILITY QUALITY REVIEW REPORT. In addition, we identified problems with the Department’s monitoring of local counties and MA sites over CBHP eligibility determinations. Based on our inquiry, we found that the Department did not obtain any quarterly quality review reports from local counties and MA sites during Fiscal Year 2020, or monitor the local counties and MA sites through an alternative process. As a result, the Department did not monitor local counties and MA sites in accordance with federal regulations and Department procedures.

Department procedures require local counties and MA sites to compile and submit the results of their own quality reviews of CBHP eligibility case files to the Department on a quarterly basis. In addition, local counties and MA sites that do not submit their quality review reports on a timely basis are subject to corrective action.

According to federal regulation [45 CFR 75.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with Green Book, Paragraph 16.01, which states that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

WHY DID THESE PROBLEMS OCCUR?

Overall, the Department lacked sufficient internal controls to ensure that it complied with state and federal CBHP eligibility requirements and to ensure that CBHP capitation payments were appropriately paid only on behalf of eligible beneficiaries during Fiscal Year 2020. Specifically, we noted the following causes for the errors we identified:

CBHP ANNUAL ENROLLMENT FEE. CBMS was not programmed to calculate and assess the correct enrollment fee or disallow benefits if the enrollment fee was not paid prior to enrollment in the program. In addition, CBMS was not programmed to calculate and assess an enrollment fee when a beneficiary moves between programs, such as from other federal programs to CBHP. According to the Department, CBMS is programmed to only calculate and assess an enrollment fee at a beneficiary's annual redetermination and does not assess a fee when beneficiaries move to CBHP in between annual redeterminations, as required by state regulations.

CASEWORKER ERROR. Caseworkers did not ensure that they maintained the required documentation to support CBHP eligibility, such as citizenship and identity status; or obtained and verified beneficiary income.

MONITORING AND REVIEWS. The Department reported that it discontinued its process of obtaining quarterly CBHP monitoring reports from local counties and MA sites during Fiscal Year 2020 because the process is not effective and it is creating a new oversight monitoring process; however, the Department did not implement an interim monitoring process to ensure compliance with federal regulations.

SYSTEM INTERFACE ISSUES AND LACK OF RECONCILIATION PROCESS. CBMS failed to interface with Colorado interChange appropriately during Fiscal Year 2020 to update beneficiaries' eligibility information. As a result, some beneficiaries who were deemed *ineligible* for CBHP in CBMS were listed as *eligible* in Colorado interChange and capitation payments were made on their behalf during the fiscal year.

Furthermore, the Department lacked an effective internal control process for reconciling CBHP beneficiaries' eligibility information in CBMS to the eligibility information in Colorado interChange to ensure the information is consistent in both systems and the beneficiary is appropriately deemed either *eligible* or *ineligible* in accordance with federal and state regulations. The Department indicated that it developed a manual reconciliation process in October 2019 to correct the eligibility status of these beneficiaries from *eligible* to *ineligible* in Colorado interChange to stop any further payments. This manual reconciliation process, however, did not identify and stop all the overpayments to providers on behalf of ineligible beneficiaries noted in this audit. Additionally, the Department did not recover these overpayments as required by federal and state regulations.

WHY DO THESE PROBLEMS MATTER?

Inaccurate processing of case file information to determine eligibility can result in the local counties and MA sites granting CBHP benefits to ineligible individuals. Without maintaining the required documentation to support eligibility, the local counties, MA sites, and ultimately the State cannot substantiate that eligibility determinations and redeterminations for CBHP are accurate, which can result in benefits being paid on behalf of ineligible individuals.

Making payments to ineligible individuals can result in the Department having to repay the federal government for the federal portion of the overpayments. Additionally, the federal government can disallow federal funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Because CBMS determines eligibility and Colorado interChange makes payments on behalf of other federal programs, system issues with CBMS and Colorado interChange could result in erroneous payments for other programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	CHIP2018* CHIP2019* CHIP2020*
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.767, CHILDREN’S HEALTH INSURANCE PROGRAM
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$169,326
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2019-043B, 2019-047A, AND 2019-047B	
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.	

RECOMMENDATION

2020-036

The Department of Health Care Policy and Financing should improve its internal controls over Children's Basic Health Plan (CBHP) payments by:

- A Resolving Colorado Benefits Management System (CBMS) programming issues to ensure that CBHP annual enrollment fees are being calculated correctly including when a beneficiary moves between programs, and to disallow benefits if the annual enrollment fee is not paid prior to enrollment in the program.
- B Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites, to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required identity and citizenship status, and obtaining and verifying income reported by the beneficiary.
- C Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that CBHP eligibility is processed in accordance with federal regulations and federal grant requirements.
- D Researching and resolving the CBMS and Colorado interChange system interface issues to ensure that the Colorado interChange system only pays providers capitation payments on behalf of eligible beneficiaries.
- E Identifying and correcting any additional cases affected by the system issues noted in our audit.
- F Researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with federal and state regulations.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department has already made some changes to the Colorado Benefits Management System (CBMS) to ensure that CHP+ annual enrollment fees are being calculated correctly including when a beneficiary moves between programs, and to disallow benefits if the annual enrollment fee is not paid prior to the enrollment in the program. The Department will make additional system changes as necessary. Of the ten cases identified in this audit, seven cases have already been fixed.

B PARTIALLY AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department disagrees with the auditors' statements that the Department was unable to provide verification in several of the findings, since that information can be self-attested by the beneficiary and that the caseworker may have simply mislabeled the data verification or that documentation was not maintained due to documentation retention policies. Therefore, the documentation the auditor determined to be missing was not part of verifications needed to determine eligibility. Caseworker errors can be caused by an array of issues, including training material retention; a lack of adequate funding to balance caseload inventory versus available work hours and staffing levels; a lack of quality review and performance reinforcement; and an assortment of local issues that lead to employee turnover. The Department agrees with the six caseworker errors identified in this audit. These errors did not affect eligibility and had no questionable cost. The Department will continue to work with eligibility sites regarding caseworker errors identified through this audit.

AUDITOR'S ADDENDUM

For the errors related to missing case file documentation, federal regulation as noted in this finding [42 CFR 457.965] states that, "The State must include in each applicant's record facts to support the State's determination of the applicant's eligibility for [Children's' Health Insurance Program]." In five missing documentation cases noted in the finding, the Department was unable to provide the supporting documentation used to determine eligibility.

For the errors related to the Department not verifying income, state regulations as noted in this finding [10 CCR 2505-10, 8.100.4.B.1.c and 8.100.4.B.1.d] require the Department to verify income reported by a beneficiary through an electronic data source, wage stubs, tax documents, or verification with the employer. The caseworker did not verify income for the three cases and incorrectly calculated self-employment income for one case noted in the finding.

C AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department began the implementation of a new monitoring process called the Eligibility Site Oversight and Accountability Program in February 2021. This program includes strengthening performance measures, developing mechanisms for collecting performance data, developing eligibility site specific performance dashboards, and developing corrective action plans. The Department has developed internal processes and defined performance measures for which eligibility sites will be held accountable. The first iteration of these performance measures began in March of 2021 and will continue through July 2021. In addition, the Department has taken steps to ensure that we have ongoing systemic and dashboard monitoring for Medicaid and CHP+ programs that captures eligibility errors, eligibility system performance, and eligibility results. The state implemented the first phase of the monitoring dashboard in June 2020 with the second phase to be implemented by March 2022. All processes under the Eligibility Site Oversight and Accountability program will be

implemented through enhanced administrative rules, which will implement Improvement Action Plans to eligibility sites that are out of compliance.

D PARTIALLY AGREE. IMPLEMENTATION DATE: DECEMBER 2022.

The Department disagrees with the auditor's findings and questioned costs related to capitation payments under the Eligibility Issues Identified through Data Analyses section. These costs are related to cases that were "not eligible" in CBMS but were showing as "eligible" in Colorado interChange that were already identified by the Department. The Department was actively working to resolve these cases with CMS prior to the Public Health Emergency (PHE). The Department developed and implemented a reconciliation report that is used to research and resolve CBMS and Colorado interChange interface mismatches. Members identified on the reconciliation reports were being manually updated until March 2020. CMS instructed the Department to cease work on these cases when the PHE was implemented. During the PHE the Department was not allowed to terminate benefits for anyone receiving benefits prior to March 2020, even if eligibility was determined incorrectly prior to the PHE. During this unprecedented time, the authority and operations regarding these cases was not immediately available. The auditors' retrospective review fails to address the uncertainty that occurred during this period of the PHE. The Department agrees to resume work on the manual reconciliation process when authorized by CMS.

AUDITOR'S ADDENDUM

As noted in the finding, testing was completed for the period of July 1, 2019, through February 29, 2020. Therefore, all issues identified were the result of errors prior to the COVID-19 PHE. According to federal regulation [42 CFR 431.958], any payment to an ineligible beneficiary is considered an improper payment, which is any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments). Eligibility errors include ineligible

individuals that were authorized as eligible when they received services [42 CFR 431.960 d (2)(i)]. The Department's controls failed to detect the ineligible beneficiaries identified in the audit and continued to pay benefits on their behalf.

E AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department has thoroughly researched the eligibility issues identified in this audit. Of the 16 cases identified in this audit, 12 cases were identified as system issues. Of those 12 cases, 9 have already been fixed with system updates made in November 2019, August 2020, or February 2021. The remaining 3 issues will be fixed with system updates made prior to July 2022.

F PARTIALLY AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department will make referrals to law enforcement in any cases involving credible allegations of fraud by the provider. At this time, the Department has determined that these beneficiaries were displayed as eligible when the provider checked the beneficiaries' eligibility status. Therefore, the Department will waive the recovery as such action would be inequitable to the providers and administratively impracticable by the Department as allowed under state law.

AUDITOR'S ADDENDUM

Section 25.5-4-301(2), C.R.S., states that any overpayments of claims to providers are recoverable. These overpayments "shall be recoverable regardless of whether the overpayment is the result of an error by the state department, a county department of social services, an entity acting on behalf of either department, or by the provider or any agent of the provider." Section 25.5-4-301(2)(a)(II), C.R.S., further states, "If the state department makes a determination that such overpayment has been made for some other reason than a false representation by the provider..., the state department may collect the amount of overpayment, plus interest accruing at the statutory rate from the date the provider is notified of such overpayment.... Pursuant to the criteria

established in rules promulgated by the state board, the state department may waive the recovery or adjustment of all or part of the overpayment and accrued interest specified in this subparagraph (II) if it would be inequitable, uncollectible or administratively impracticable...” Pursuant to 1903(d)(2)(C) of the Social Security Act [42 U.S.S. 1396b], states have up to one year from the date of discovery of the overpayment to recover or attempt to recover the overpayment before the federal share must be refunded to CMS regardless of whether recovery is made from the provider. The audit identified \$169,326 in overpayments for Fiscal Year 2020.

RECOVERING AND REFUNDING OF FEDERAL SHARE OF MEDICAID AND CBHP PROVIDERS’ OVERPAYMENTS

The Department pays providers for services rendered to eligible beneficiaries of Medicaid and CBHP programs. In some cases, the Department may discover that it paid a provider for unallowed services, or that it paid more than the allowable amount, and will need to seek a recovery for the overpayment. In such cases, the Department is required to repay CMS for the portion of the overpayment that was funded by the federal government (federal share) within 1 year of the date the overpayment was identified.

The Department’s Program Integrity (PI) Division identifies, receives, and tracks overpayments made to Medicaid and CBHP providers. An overpayment is identified once the PI Division sends a Demand Letter (date of discovery) to the provider or receives a self-disclosure identifying the amount of overpayment. The provider has a deadline of

30 days after receiving a Demand Letter or 60 days after submitting a self-disclosure to submit the overpayment or make arrangements for a payment plan with the PI Division. The PI Division uses a recovery tracking spreadsheet (Spreadsheet) to compile all necessary information for the recovery and refund of overpayments. The Spreadsheet is designed to contain information such as the amount of the overpayment, date of discovery, and deadlines for refunding to CMS.

The federal share of overpayments that must be refunded to CMS depends upon the Federal Medical Assistance Percentage (FMAP) at which the Department was reimbursed. Once the PI Division recovers an overpayment from the provider, it determines the FMAP and includes it in a recovery form called the Colorado Authorization Document; PI Division staff then send it to the Controller's Division for recording the recovery and refund information in the Colorado Operations Resource Engine (CORE), the State's accounting system.

The Department's Controller's Division uses summary data from CORE to report financial information for Medicaid and CBHP—including all overpayments and the associated federal share—to CMS in quarterly reports: Form CMS-64 for Medicaid and Form CMS-21 for CBHP. The Department has up to 1 year from the date of discovery of an overpayment to report the refund to CMS in one of these forms, as appropriate.

The PI Division works with the Controller's Division to ensure the timely reporting and refunding of the federal share of overpayments to CMS.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to review the Department's internal controls over processes for recovering, reporting, and refunding the federal share of Medicaid and CBHP overpayments, as well as to determine whether the Department complied with applicable federal

requirements and Department policies and procedures during Fiscal Year 2020.

During our audit, we reviewed the Department's Spreadsheet detailing all overpayment cases that appeared to be due for a refund of federal share to CMS during Fiscal Year 2020. The Spreadsheet included 50 Medicaid and seven CBHP overpayment cases, and from these, we selected and tested a sample of 13 Medicaid and five CBHP overpayments. We requested and reviewed supporting documentation for these overpayments to determine whether (1) the information recorded in the Spreadsheet was accurate, (2) the overpayment was recovered in a timely manner or recovery was attempted within 1 year from the date of discovery, and (3) the federal share was appropriately refunded through quarterly reports to CMS in accordance with federal regulations.

Additionally, we requested the Department's policies and procedures to ensure compliance with federal regulations governing the recovery, reporting, and refunding of Medicaid and CBHP overpayments to CMS.

The process followed for recovery, reporting, and refunding the federal share of overpayments to providers is the same for both Medicaid and CBHP, and our testing was used to determine compliance for both programs.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

We found that the Department did not fully comply with federal regulations for recovering, reporting, and refunding the federal share of Medicaid and CBHP overpayments to providers during Fiscal Year 2020. We noted issues with the untimely recovery and refund of overpayments to CMS, inaccurate federal reporting to CMS, and

untimely follow-up with the provider on outstanding overpayments and expired checks. Specifically, we identified the following:

- **UNTIMELY RECOVERY AND REFUND.** For six of the 13 Medicaid (46 percent) and two of five CBHP (40 percent) overpayments tested, the Department failed to recover, or seek to recover, the overpayments from the provider and failed to refund to CMS, the federal share, within 1 year of the date of discovery, as required by federal regulations. For example, an overpayment was identified on September 13, 2018, but the Department did not recover, or seek to recover, the overpayment until September 15, 2020, and did not refund the federal share to CMS until federal quarter ending September 30, 2020, which is 367 days past the 1 year recovery and refund period in accordance with the federal requirement. In addition, for one of the 13 Medicaid (8 percent) and one of five CBHP (20 percent) overpayments tested, the Department failed to refund the federal share of overpayment to CMS within 1 year of the date of discovery. As a result of untimely follow-up with the providers, the Department did not recover the overpayments amounting to \$23,646 in known questioned costs; and did not refund \$12,176 within the 1 year period of discovery. These errors resulted in underreporting of overpayments to CMS for Fiscal Year 2020. Additionally, the Department could be liable to CMS for the interest payments on these untimely refunds of overpayments. As of the end of our audit, the Department had not provided an estimated amount of interest that will be due to CMS so we were unable to report an estimated questioned costs amount for the interest.

According to federal regulation [42 CFR 433.312(a)(1) and (2)], the Department has 1 year from the date of discovery of an overpayment to a provider to recover or seek to recover the overpayment before the Federal share must be refunded to CMS. In addition, the Department must refund the Federal share of overpayments at the end of the 1-year period following the date discovery of overpayment, whether or not the State has recovered the overpayment from the provider.

According to federal regulation [42 CFR 433.320(a)(4)], if the Department does not refund the Federal share of such overpayment as indicated in the previous paragraph (a)(2), the State will be liable for interest on the amount equal to the Federal share of the non-recovered, non-refunded overpayment amount. Interest during this period will be at the Current Value of Funds Rate, and will accrue beginning on the day after the end of the 1-year period following discovery until the last day of the quarter for which the State submits a CMS-64 report refunding the Federal share of the overpayment.

- **INACCURATE FEDERAL REPORTING.** For all 13 Medicaid (100 percent) and all five CBHP (100 percent) overpayments we tested, the Controller’s Division reported the federal share of the overpayments made to providers on the wrong line of the CMS quarterly reports rather than on the line specified and required by Uniform Guidance.

Uniform Guidance states that the Department must report the refund of the overpayment on CMS-64 for Medicaid on line 9C1-Fraud, Waste and Abuse and/or on CMS-21 for CBHP on line 4-Adjustments Decreasing Claims-Collections.

- **EXPIRED CHECK AND UNTIMELY FOLLOW-UP.** For one of the 13 Medicaid overpayments tested (8 percent), the PI Division failed to timely process the overpayment recovery check received from the provider. Consequently, the check, which was received on September 5, 2019, expired and the Department did not take any actions to follow up with the provider at any time through the end of the fiscal year to obtain payment. After we brought this issue to the Department’s attention, they followed up on the outstanding payment in January 2021, which is more than 16 months since the check expired.

According to the Department’s Policies and Procedures, Recovery Officer Check Processing, Section (V)(A), the PI Division within

Audits and Compliance has to process the received check in a timely manner and provide a copy to the accounting or Controller Division.

- **INCOMPLETE TRACKING SPREADSHEET.** We found that the overpayment recovery and refund tracking Spreadsheet used by the PI Division was incomplete and missing important information such as the date of the discovery, the federal program reimbursement rate, and deadlines for refunding to CMS.

Green Book, Section 4, Paragraph OV4.08, states that documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls, including policies and procedures, in place over the recovery, reporting, and refunding of Medicaid and CBHP overpayments during Fiscal Year 2020 to ensure compliance with federal regulations. Specifically, we noted the following causes for the identified errors:

- **LACK OF TRAINING.** The staff within the PI Division and the Controller's Division lacked adequate training to document, communicate, and report details of overpayments to ensure compliance with federal regulations. Specifically, the Department's PI Division did not timely create and provide the Colorado Authorization Document form to the Controller's Division and the Controller's Division did not report the refund of the overpayments within 1 year of the date of discovery to ensure compliance with federal regulations. Additionally, staff lacked training to properly track and report overpayments for Medicaid and CBHP; timely process recovery and refund of overpayments, processing checks timely, and correctly report overpayments on CMS quarterly reports.

- **LACK OF POLICIES AND PROCEDURES.** The Department lacked written policies and procedures to ensure that all necessary information such as the date of the discovery, the federal program reimbursement rate, and deadlines for refunding to CMS required to track, recover, report, and refund overpayments were documented within the Spreadsheet.
- **LACK OF ACCOUNT CODES.** According to the Controller Division staff, the correct accounting codes are not set up in CORE; therefore, the recovered overpayments are currently recorded under incorrect accounting codes in CORE. This led to the reporting of overpayments on the incorrect federal reporting lines in CMS quarterly reports.
- **LACK OF SUPERVISORY REVIEW.** The PI Division and Controller's Division lacked supervisory review over the Spreadsheet and CORE account codes used on the recoveries to ensure completeness and accuracy of information to support timely recovery, refund, and reporting of overpayments.

WHY DO THESE PROBLEMS MATTER?

Strong internal controls over refunding and recovery of Medicaid and CBHP overpayments, including written policies and procedures; adequate staff training on those policies and procedures, and any related processes; a proper tracking mechanism; and a supervisory review process are necessary to ensure that Department is in compliance with federal and state regulations.

Without a proper tracking mechanism for overpayments, the Department risks failing to timely recover state funds paid improperly, refund overpayments, and accurately report overpayment information to the federal government, potentially resulting in additional liability of interest on overpayments to the federal government.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	CHIP2018*	XIX-ADM2020
	CHIP2019*	XIX-MAP2018*
	CHIP2020*	XIX-MAP2019*
	XIX-ADM2018	XIX-MAP2020*
	XIX-ADM2019	
FEDERAL AWARD YEARS	2018, 2019, AND 2020	
PASS THROUGH ENTITY	NONE	
CFDA Nos.	93.767*, CHILDREN’S HEALTH INSURANCE PROGRAM; 93.778*, MEDICAL ASSISTANCE PROGRAM	
COVID-19 FUNDING	No	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) REPORTING (L) SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	\$23,646**	
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0	
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION		
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.		
**THE DEPARTMENT REFUNDED \$23,646 IN KNOWN QUESTIONED COSTS TO CMS AFTER JUNE 30, 2020; HOWEVER, THE UNKNOWN INTEREST AMOUNT ON THESE KNOWN QUESTIONED COSTS HAS NOT BEEN REFUNDED AS OF MAY 2021.		

RECOMMENDATION

2020-037

The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid and Children’s Basic Health Plan (CBHP) overpayments and comply with the related payment and reporting requirements by:

- A Providing adequate training to staff to ensure timely documentation and communication of recovery information between the Program Integrity Division and the Controller Division related to reporting and refunding of overpayments within 1 year of the date of discovery in accordance with federal regulation. Additionally, the training should focus on proper tracking and reporting of overpayments for Medicaid and CBHP, timely processing of recovery of overpayments, timely check processing, and correct

refunding of the federal share of these overpayments on Centers for Medicare and Medicaid Services (CMS) quarterly reports.

- B Developing and implementing written policies and procedures to ensure that all necessary information required to correctly track Medicaid and CBHP overpayments is included on the tracking spreadsheet and recovered overpayments are refunded and reported to CMS within the 1 year of the discovery date, in accordance with federal regulations.
- C Creating overpayment account codes to report recovered overpayments accurately in the Colorado Operations Resource Engine (CORE) and subsequently under the correct federal reporting lines in CMS quarterly reports.
- D Implementing a supervisory review over the tracking spreadsheet and CORE overpayment recovery account codes to ensure completeness and accuracy of information to support timely recovery and reporting of overpayments by the divisions.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Program Integrity Division and Controller Division will develop and provide training to staff that covers the federal regulations surrounding reporting overpayments and returning the federal share, required information for tracking overpayments, processes for processing recovered funds in a timely manner, and processes for properly refunding the federal share on the CMS-64 and/or CMS-21.

B AGREE. IMPLEMENTATION DATE: JULY 2022.

The Program Integrity Division and Controller Division will draft and revise existing policies and procedures to ensure proper tracking of recovered overpayments, timely processing of those payments, and correct reporting on the CMS-64 and/or CMS-21.

C AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department will implement procedures and coding sufficient to allow proper reporting of overpayments returned greater than one year from the date of discovery for the CMS quarterly reports.

D AGREE. IMPLEMENTATION DATE: JULY 2022.

The Program Integrity Division and Controller Division will develop and revise supervisory review processes for ensuring that the tracking spreadsheet is complete and accurate and that the CORE account codes are correctly reported.

PRESUMPTIVE ELIGIBILITY

Colorado's presumptive eligibility program is designed to give immediate, temporary medical coverage to children under 19 and pregnant women while they wait for a regular Medicaid or CBHP eligibility determination. Though there are fewer eligibility requirements for presumptive eligibility in comparison with regular Medicaid or CBHP coverage, beneficiaries must submit a Medical Assistance application (Application) and meet certain criteria to be eligible.

To manage the application process and help ensure that only people meeting the basic eligibility criteria are enrolled in presumptive eligibility programs for children and pregnant women, the Department partners with clinics, health care centers, and community resource centers that are certified as presumptive eligibility sites (PE sites). Such PE sites must be

re-certified by the Department every 2 years to maintain their *active* status as qualified PE sites in order to process presumptive eligibility. As part of the re-certification process, the Department conducts a sample of eligibility case reviews. During Fiscal Year 2020, there were 57 PE sites that together determined presumptive eligibility for 1,795 Medicaid cases and 875 CBHP cases.

The process of enrolling an applicant into a presumptive eligibility program begins when a caseworker at a PE site collects minimum information needed to determine presumptive eligibility, including the applicant's name, age, residency, citizenship, and income. The caseworker enters this information into CBMS, which determines whether the applicant is eligible to receive Medicaid or CBHP temporary benefits. If the applicant is deemed presumptively eligible, then CBMS feeds relevant data to Colorado interChange, which issues payments to CBHP and Medicaid providers on behalf of these beneficiaries. If the applicant's reported information is not in compliance with state and federal requirements, CBMS is programmed to deny the eligibility and mark the applicant's eligibility as *fail* within CBMS. As a result, the applicant would not be eligible to receive any payments on their behalf through Colorado interChange. Once an applicant's presumptive eligibility has been determined, the PE site submits the Application along with a transmittal form detailing the beneficiary's reported information to the appropriate local county or designated MA site, which then completes the application process to determine regular (i.e., not presumptive) eligibility for Medicaid or CBHP benefits. Once the applicant is enrolled in the regular Medicaid or CBHP program, the individual's presumptive eligibility benefits should end.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to review the Department's internal controls over the processing of presumptive eligibility for Medicaid and CBHP programs, as well as to determine whether the Department

complied with the applicable federal and state requirements for Fiscal Year 2020.

During our internal controls testing, we reviewed all 57 PE sites to determine whether they were due for re-certification and were appropriately re-certified to process presumptive eligibility by the Department during the fiscal year. Out of 57 PE sites, 39 were due for re-certification during Fiscal Year 2020. We also reviewed the Department's case reviews of the presumptive eligibility determinations processed by 13 staff at five out of the 39 PE sites due for re-certification during Fiscal Year 2020 to determine whether reviews were performed and if the appropriate training was provided for those PE sites' staff that *failed* the Department's review. The PE site's staff fails the Department's case reviews if the Department identifies a high amount of presumptive eligibility determination errors in accordance with federal and state requirements. If the PE site's staff fails the review, the Department requires the staff to undergo customized Department training over the areas they failed within 6 months of the review. We also made inquiries with Department staff regarding their policies and procedures over monitoring of these PE sites and reviewed the Department's process of case file reviews.

In addition, we randomly selected a sample of 20 Medicaid and 20 CBHP cases for individuals who were deemed presumptively eligible by the Department during Fiscal Year 2020 to determine whether the Department complied with federal Medicaid and CBHP presumptive eligibility requirements. Our testing included reviewing the related supporting case file documentation, as well as the CBMS data fields related to presumptive eligibility determinations and payment information in Colorado interChange.

The process followed for presumptive eligibility determination is the same for both Medicaid and CBHP, and therefore our testing was used to determine compliance for both programs.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

We found that the Department did not fully comply with federal and state regulations regarding Medicaid and CBHP presumptive eligibility requirements during Fiscal Year 2020. We noted issues regarding the Department's timeliness of PE sites' re-certifications, failure to timely end beneficiaries' presumptive eligibility, a lack of review of PE sites, and missing documentation. Additionally, we found CBMS system issues related to the determination of applicant's presumptive eligibility. Specifically, we identified the following:

- **UNTIMELY END OF PRESUMPTIVE ELIGIBILITY.** In eight out of 20 Medicaid (40 percent) and seven out of 20 CBHP (35 percent) cases, we found that the Department did not properly end presumptive eligibility within CBMS as required by the federal regulation. For example, in one CBHP case, the beneficiary's presumptive eligibility did not end until 57 days after the beneficiary was determined to be eligible for regular CBHP benefits.

Federal regulation [42 CFR 435.1101]] states that presumptive eligibility should end the day on which a decision is made on the application for Medical Assistance or the last day of the month following the month in which the determination of presumptive eligibility was made.

- **LAPSED CERTIFICATIONS OF PE SITES.** We found that five of the 57 PE sites (9 percent) were not re-certified within 2 years, as required, during Fiscal Year 2020, and therefore, were not qualified to make presumptive eligibility determinations after their re-certification due date had passed. Based on inquiry with the Department, these five PE sites processed a total of 314 presumptive eligibility determinations for Medicaid and CBHP after their re-certification due date during Fiscal Year 2020. The Department was unable to provide the total payments made on behalf of these beneficiaries

during the presumptive eligibility period as of June 30, 2020, since these payments are not separately identified from regular Medicaid or CBHP payments in the system. As a result, we were unable to determine the amount of questioned costs the Department paid for these individuals during Fiscal Year 2020.

State regulation [10 CCR 2505-10, 8.100.4.F (3)] requires the Department to re-certify the PE sites every 2 years to remain an approved site.

- **LACK OF REVIEW OF PE SITES.** We found several issues with the Department’s review of PE sites. Specifically we found the following:
 - ▶ For 13 out of the 39 PE sites due for re-certification and a review (33 percent), the Department did not perform any case reviews to ensure that presumptive eligibility determinations were being made appropriately and in accordance with state and federal regulations by the PE site staff during Fiscal Year 2020.
 - ▶ 11 of 13 staff at three PE sites (85 percent) failed the Department’s review of presumptive eligibility determinations during the fiscal year. However, the Department was unable to provide adequate evidence that it provided training to these staff within 6 months of their failed reviews, as required by Department processes.
 - ▶ Currently, for all 57 PE sites, the Department conducts reviews every 2 years, but only requires them to retain eligibility documentation for 1 year. As a result, the Department is able to monitor PE site’s eligibility determinations for only half of the period since the last review, leaving the other half unmonitored.

Federal regulation (42 CFR 435.1102(b)(3)) requires the Department to “establish oversight mechanisms to ensure that presumptive eligibility determinations are being made consistent with the statute and regulations”.

According to the Department processes, staff are to review a sample of presumptive eligibility cases at PE site every 2 years when reviewing sites for re-certification. If a PE site's staff fails a review, the Department requires the staff to undergo customized Department training within 6 months over the areas they failed.

Green Book, Section 2, Paragraph OV2.02, states that the Green Book applies to all of an entity's objectives: operations, reporting, and compliance. Additionally, Green Book, Paragraph 16.01, indicates that the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports and observing operations.

- **MISSING DOCUMENTATION.** In five of the 20 CBHP cases (25 percent) and five of the 20 Medicaid cases (25 percent) we tested, the Department was unable to provide evidence that the PE sites notified the counties or MA sites within five business days that the applicants were presumptively eligible.

Federal regulation [42 CFR 435.1102(b)(2)(iii)] states that the presumptive eligibility sites are required to notify the local county or MA site within 5 business days that the client is presumptively eligible.

- **SYSTEM DISPLAY ISSUE.** In two of 20 CBHP cases (10 percent) and two of 20 Medicaid cases (10 percent), CBMS did not display the presumptive eligibility termination dates consistently between various screens. For example, in a Medicaid case, one screen showed a presumptive eligibility termination date of January 22, 2020, and the other screen showed a presumptive eligibility termination date of February 29, 2020. This system display issue did not affect the beneficiaries' presumptive eligibility and therefore there were no questioned costs.

CBMS is designed to display case and applicant information consistently between various screens within the system.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked sufficient internal controls to ensure that it complied with state and federal presumptive eligibility requirements during Fiscal Year 2020. Specifically, we noted the following causes for the errors we identified:

- **LACK OF POLICIES AND PROCEDURES.** The Department did not have written policies and procedures detailing the requirements for completion of site reviews, maintenance of supporting documentation, and the performance of timely re-certification of PE sites.
- **LACK OF MONITORING.** The Department lacked an effective tracking mechanism to monitor and identify PE sites that were due for re-certification every 2 years and to ensure presumptive eligibility determinations were in compliance with state and federal regulations.
- **CBMS SYSTEM ISSUES.** CBMS was not programmed to appropriately terminate presumptive eligibility when the beneficiary is enrolled in the regular Medicaid or CBHP program. In addition, CBMS has a system display issue that results in inconsistent applicant information being shown on various screens.

WHY DO THESE PROBLEMS MATTER?

As the State's Medical Assistance agency, it is essential for the Department to ensure that PE sites' eligibility determinations are made appropriately and in accordance with state and federal regulations. This includes ensuring benefits are paid only on behalf of eligible beneficiaries. Since CBMS determines eligibility for Medicaid and CBHP, the CBMS system issues we identified could result in erroneous eligibility determinations. The federal government can disallow federal funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors. By not ensuring that appropriate internal controls, including system controls, written policies and procedures, adequate reviews, and monitoring, are in place over the Medicaid and CBHP presumptive eligibility process, the

Department cannot ensure that all Medicaid and CBHP beneficiaries are eligible to participate in the programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	CHIP2018	XIX-ADM2020
	CHIP2019	XIX-MAP2018
	CHIP2020	XIX-MAP2019
	XIX-ADM2018	XIX-MAP2020
	XIX-ADM2019	
FEDERAL AWARD YEARS	2018, 2019, AND 2020	
PASS THROUGH ENTITY	NONE	
CFDA Nos.	93.767, CHILDREN’S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM	
COVID-19 FUNDING	No	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	\$0*	
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0	
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION		
*THE DEPARTMENT WAS UNABLE TO PROVIDE PRESUMPTIVE ELIGIBILITY BENEFITS PAYMENT INFORMATION FOR 314 CASES PROCESSED BY PE SITES THAT WERE NOT RE-CERTIFIED DURING FISCAL YEAR 2020.		

RECOMMENDATION 2020-038

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over presumptive eligibility by:

- A Developing and implementing written policies and procedures detailing the requirements for completion of site reviews, maintenance of supporting documentation, timely training for failed presumptive eligibility (PE) site staff, and performance of timely re-certification of PE sites.
- B Developing an effective tracking mechanism to identify and monitor PE sites that are due for re-certification every 2 years and ensuring the re-certifications are performed.

- C Resolving Colorado Benefits Management Systems (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in regular Medicaid or Children's Basic Health Plan program and ensuring CBMS displays consistent applicant information between various screens.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees with the audit recommendation to develop and implement formal written policies and procedures. Prior to this audit, the Department began creating formal written policies and procedures for site case reviews, maintenance of supporting documentation, timely training for failed workers, and performance of timely re-certification of presumptive eligibility sites (PE site). This finding had no known questionable cost associated with it.

- B AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees with the audit recommendation to develop an effective tracking mechanism to identify and monitor PE sites that are due for re-certification every two years and ensuring that the re-certifications are performed. Prior to this audit, the Department began developing a tracking mechanism for PE site re-certifications. This finding had no known questionable cost associated with it.

- C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

Implemented as of April 2021. The Department has thoroughly researched the eligibility issues identified in this audit and made the changes to CBMS to ensure that applicants' presumptive eligibility has been appropriately terminated when the beneficiaries are

enrolled in regular Medicaid or CBHP program, and that CBMS displays consistent applicant information between various screens. These issues were fixed through two system changes implemented in March 2020 and April 2021. This finding had no known questionable cost associated with it.

AUDITOR'S ADDENDUM for Parts A, B, and C

As noted in the finding, we found five PE Sites that were not re-certified within the required 2 years and therefore, were not qualified to make presumptive eligibility determinations after their re-certification due date had passed. State regulation [10 CCR 2505-10, 8.100.4.F] requires the Department to re-certify the presumptive eligibility sites every 2 years to remain an approved site. The five PE sites processed a total of 314 presumptive eligibility determinations after their re-certification due date and before the Department re-certified the sites. The Department was unable to provide the total payments made on behalf of these 314 beneficiaries' prior to being enrolled in the regular Medicaid or CBHP program as of June 30, 2020. Therefore, we were unable to determine the amount of questioned costs the Department paid for these individuals during Fiscal Year 2020.

PROVIDER ELIGIBILITY

The providers of medical and related services covered under Medicaid and CBHP programs fall into a wide array of provider types that include clinics, hospitals, independent physicians, and medical technicians, as well as managed care organizations and health plans that contract with medical providers. As of June 30, 2020, approximately 76,960 entities and individuals were enrolled with the Department to provide services under Medicaid and CBHP.

Although the Department is ultimately responsible for ensuring that only eligible providers participate in the Medicaid and CBHP programs, the Department has contracted with a fiscal agent to perform certain

provider-enrollment and claims-processing activities, including accepting, processing, evaluating, and approving or rejecting applications. Providers that want to enroll must complete an online application within Colorado interChange and provide documentation, including a current medical license, showing that they fulfill all enrollment requirements based on their provider type. The fiscal agent is contractually responsible for evaluating the application and the relevant supporting documentation to ensure compliance with all state and federal enrollment requirements. The Department is responsible for maintaining current provider information in Colorado interChange. Once the enrollment process is complete, the Department enters into agreements with the providers that are found to be eligible.

In December 2019, the Department added a Department of Regulatory Agencies (DORA) license database interface within Colorado interChange in order to provide a mechanism for updating the provider's medical license information including the expiration dates within Colorado interChange for any expired provider licenses. Department staff indicated that the provider licenses are manually reviewed at the time of enrollment by the fiscal agent and marked as *active*, meaning the providers are *eligible* to participate in the Medicaid and/or CBHP programs. On a monthly basis, the fiscal agent manually runs a report from the DORA database to identify the provider's medical licenses that are about to expire and updates the renewed license information in Colorado interChange. If a provider's license is expired, then the fiscal agent marks the provider for a review. Furthermore, the Department's Program Integrity (PI) Division checks the DORA's website monthly to determine if any action such as suspensions or revocations of licenses have been taken against a provider's medical license. If the action taken against the provider affects the provider's ability to participate in Medicaid or CBHP for a certain period, the PI Division then determines if the provider should be placed on a temporary restriction by suspending any payments, or be terminated within Colorado interChange to stop payments to the provider.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over the enrollment and eligibility determinations of providers for Medicaid and CBHP services and to determine whether the Department complied with federal Medicaid and CBHP provider eligibility requirements during Fiscal Year 2020.

Additionally, we assessed the Department's progress in implementing our Fiscal Year 2019 recommendation related to provider eligibility and enrollment. At that time, we recommended that the Department improve its controls in this area to ensure that it complies with federal and state requirements related to data verification and maintenance of documentation, such as current provider licenses, to ensure payments are only made to eligible providers.

We also obtained a detailed Suspension Listing from DORA, which contained provider medical licenses that were suspended during Fiscal Year 2020. We compared this Suspension Listing with provider information within Colorado interChange to determine whether the Department paid any providers with suspended licenses for claims during the fiscal year.

We reviewed a sample of 45 provider applications for providers that were deemed eligible and received Medicaid and CBHP payments during Fiscal Year 2020 through Colorado interChange. We obtained and reviewed provider application information and relevant supporting documentation within Colorado interChange to determine whether these providers were accurately deemed eligible to receive Medicaid and CBHP payments and whether the required documents were maintained, in accordance with federal and state regulations.

In addition, we conducted interviews with Department staff regarding its procedures over Medicaid and CBHP provider eligibility and enrollment.

In March 2020, the Governor issued executive orders waiving Medicaid and CBHP provider licensing requirements for providers whose licenses expired during the COVID-19 PHE; as a result, our testwork was split into two periods of testing: (1) July 1, 2019, through February 29, 2020, and (2) March 1, 2020, through June 30, 2020.

The process followed for provider eligibility and enrollment is the same for both Medicaid and CBHP providers, and our testing was used to determine compliance for both programs.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **FEDERAL REGULATION** [42 CFR 455.412] requires that the Department have a method for verifying that any provider purporting to be licensed in accordance with the laws of any state is licensed by such state and confirm that the provider's license has not expired and that there are no current limitations on the provider's license. This federal regulation requires the Department to verify that the providers meet required licensure standards initially, and it is best practice for the Department to verify that the providers meet these standards on an ongoing basis to ensure that there are no current limitations on the provider's license. In May 2021, CMS provided clarification to the Department that "not every condition on a provider's license would be considered a limitation" and the PI Division within the Department needs to "document in writing their determination to keep a provider enrolled when a license limitation does not restrict the provider's ability to render services to Medicaid and CBHP beneficiaries to be in compliance with federal regulation."

- **STATE REGULATIONS** [10 CCR 2505-10, 8.125.9 A AND B] require for current medical provider licenses, if a provider is required to possess a license or certification in order to provide services or supplies in the State, then that provider must be so licensed as a condition of enrollment as a Medicaid provider. As a condition of enrollment, any required licenses must be *active* without any current limitations.
- **DEPARTMENT POLICY AND PROCEDURE.** *Provider Licensure Sanction Monitoring*, Section III. A., states that in order for a provider to be eligible to render and bill for services, the provider must have an *active* license.
- **FEDERAL CMS REQUIREMENTS** [*Sub Regulatory Guidance for State Medicaid Agencies* (SMA): Revalidation (2016-001 (3))] state the Department must be able to produce documentation to support each of the provider screening and enrollment requirements under 42 CFR 455 Subpart E, including documentation of the most current license to ensure the provider remains eligible to provide services.
- **CONTRACT REQUIREMENTS.** According to the contract agreement with the fiscal agent, the fiscal agent is required to maintain detailed documentation to support each of the provider screening and enrollment requirements, including documentation of the provider’s most current license to ensure the provider remains eligible to provide services for Medicaid and CBHP.
- **FEDERAL REGULATION** [45 CFR 75.303(a)] requires that the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in Green Book, Paragraph 16.01, which states that the Department “should establish and operate monitoring activities to monitor [its] internal control system and evaluate the results.” Monitoring activities include reviewing reports, observing

operations, and ensuring that activities are carried out in accordance with the federal grant agreement(s).

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully comply with federal and state regulations for Medicaid and CBHP provider eligibility during Fiscal Year 2020. The specific issues we identified through our analyses of Medicaid and CBHP provider license data and case file reviews are outlined in more detail throughout this section.

ELIGIBILITY ISSUES IDENTIFIED THROUGH DATA ANALYSES

INELIGIBLE PROVIDERS—SUSPENDED LICENSES OR LICENSE WITH LIMITATIONS. Based on our comparison of the suspended provider license listing from DORA and provider information within Colorado interChange, we identified 13 ineligible providers who had their license suspended or had a license with limitations for part of Fiscal Year 2020, but continued to be shown as *active*, which means *eligible*, in Colorado interChange, as follows:

- 13 providers had their licenses suspended by DORA during Fiscal Year 2020; however, instead of terminating these providers in accordance with federal and state regulations, the Department marked these providers as *active* within Colorado interChange. For four of the 13 providers, the Department did not take any action to prevent them from billing for services during the year. For the remaining nine providers, the Department placed billing restrictions on the providers after DORA's suspension date. Specifically, for six of these nine providers, the Department placed billing restrictions on the providers within 1 to 2 months and for the remaining three providers, placed the billing restrictions on the providers between 3 to 12 months after DORA's suspension date. Based on additional testing, we determined that no payments were made to these providers after their licenses were suspended by DORA and

therefore, we did not identify any questioned costs associated with these providers.

- One provider had its license listed as *active with conditions* on DORA's website from April 10, 2020, through June 30, 2020, but the Department did not terminate the provider due to current limitations on the license; instead, the provider was marked as *active* in Colorado interChange and continued to bill claims and receive payments during the fiscal year. We determined that the provider's current license limitations did not restrict the provider's ability to render services. Therefore, the provider was eligible and no questioned costs were noted. However, the Department did not document their determination to keep this provider enrolled with current license limitations. In addition, we noted that this provider's license expired in Colorado interChange as of October 2016, however, DORA's website showed the provider with an *active* license, or license with limitations, during Fiscal Year 2020. The fiscal agent did not update license information as required by the contract.

ELIGIBILITY CASE FILE ISSUES

MISSING DOCUMENTATION AND LICENSE INFORMATION. For five of 45 providers (11 percent), the Department did not ensure that the fiscal agent maintained the support of the most current medical license information as of June 30, 2020, within Colorado interChange to demonstrate that the provider was eligible to provide services. After we brought the issue to the Department's attention, the Department provided the documentation. Additionally, for two of these five providers, we found that the medical license information maintained by the fiscal agent in Colorado interChange differed from the license information contained in the DORA database. For example, in one case, the provider's license showed an expiration date of September 30, 2019, in Colorado interChange, while the accurate license expiration date in DORA's database was September 30, 2021. Without the most current

license information, the fiscal agent cannot appropriately verify ongoing eligibility for the providers.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have adequate internal controls in place over the provider eligibility process during Fiscal Year 2020 to ensure that it complied with federal and state regulations.

- **INEFFECTIVE REVIEW OF PROVIDER LICENSES.** The Department lacks an effective review process to ensure the license information in DORA's database matches the license information in Colorado interChange in order to identify suspended providers, to document their determination to keep a provider enrolled with license limitations, and providers with expired licenses. In addition, the Department's manual review did not ensure that suspended providers, providers with license limitations and providers with expired licenses were terminated and restricted in a timely manner.
- **POLICIES AND PROCEDURES NOT UPDATED.** The Department did not obtain CMS guidance until May 2021 to document their determinations to keep providers with license limitations enrolled when a license limitation did not restrict provider's ability to render services. Therefore, the Department's current policies and procedures are not updated to match CMS guidance.
- **LACK OF EFFECTIVE TRAINING AND MONITORING.** The Department was not effectively training and monitoring its fiscal agent to ensure that copies of active medical licenses are maintained within providers' files in Colorado interChange. Additionally, the fiscal agent did not properly update the provider's license information in Colorado interChange to match the DORA database during Fiscal Year 2020.

WHY DO THESE PROBLEMS MATTER?

By not ensuring that appropriate internal controls, including policies and procedures, reviews, training, and monitoring, are in place over the Medicaid and CBHP provider eligibility process, the Department cannot ensure that all Medicaid and CBHP providers are eligible to participate in the programs. Additionally, without an effective review process to update provider licensure information within Colorado interChange, the Department cannot ensure that the enrolled providers are eligible to receive payments. Ensuring that providers contained in Colorado interChange are eligible to provide services is especially important to prevent any improper payments. Overall, the State could risk losing federal Medicaid and CBHP funding if it allows ineligible providers to bill and be paid for services provided for these programs.

Furthermore, the State may lose federal Medicaid money if the Department does not recover any of the payments made to ineligible providers. State statute [Section 25.5-4-301(2), C.R.S.] indicates that any overpayments of claims to providers are recoverable. These overpayments “shall be recoverable regardless of whether the overpayment is the result of an error by the state department, a county department of social services, an entity acting on behalf of either department, or by the provider or any agent of the provider.”

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	CHIP 2018	XIX-ADM2020
	CHIP2019	XIX-MAP2018
	CHIP2020	XIX-MAP2019
	XIX-ADM2018	XIX-MAP2020
	XIX-ADM2019	
FEDERAL AWARD YEARS	2018, 2019, AND 2020	
PASS THROUGH ENTITY	NONE	
CFDA Nos.	93.767, CHILDREN’S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM	
COVID-19 FUNDING	No	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	\$0	
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0	
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2019-046B AND 2019-046C		

RECOMMENDATION

2020-039

The Department of Health Care Policy and Financing (Department) should improve its internal controls over the Medicaid and Children’s Basic Health Plan provider eligibility determination to ensure that it complies with federal and state requirements by:

- A Improving the Department’s review process of provider licenses to ensure the license information in the Department of Regulatory Agencies (DORA) license database matches the license information in the Colorado interChange system and ensuring timely termination and imposing restrictions for the provider’s whose licenses are suspended or expired.
- B Updating the current policies and procedures to match Centers for Medicare and Medicaid Services guidance to ensure there is adequate documentation of the determinations for providers with license limitations.

- C Effectively training and monitoring its fiscal agent to ensure that copies of active licenses are maintained and provider license information in the Colorado interChange system matches the information in DORA's license database.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

- A AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department will update its policies and procedures to ensure that the process for reviewing whether a license action requires termination or a restriction in the Colorado interChange, is documented and implemented in a timely manner to prevent payments to ineligible providers. As noted in OSA's finding, it is best practice for the Department to verify providers meet these standards on an ongoing basis between initial enrollment and revalidation to ensure there are no current limitations on the provider's license, including those that have expired. The Department's previous process was discontinued due to data matching issues between DORA and the Colorado interChange. However, letters continue to be sent to providers with upcoming expiring licenses prompting them to add current license information to their provider file. The Department plans to implement a system change that will make the data feed from DORA functional and install a front-end claims edit that will prevent claims from providers with an expired license from paying.

B AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department will update its policies and procedures to ensure that all determinations made on whether a provider has a limitation on its license are properly documented.

C AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department has an established process to train and monitor its fiscal agent. The Department will continue to monitor the Fiscal Agent through reports, meetings, and quarterly audit review processes. The Department and the Fiscal Agent will continue to collaborate to improve the process in which required documentation is collected and maintained.

MEDICAID NATIONAL CORRECT CODING INITIATIVE

CMS launched the National Correct Coding Initiative (NCCI) in 2010 to promote national coding methodologies and to reduce improper coding, which may result in inappropriate payments of Medicaid claims. Through this initiative, CMS periodically creates edit files, which the states are required to incorporate into their claims processing systems, including Colorado interChange. These edit files contain sensitive information designed to identify and prevent improper payments, based on the types and amounts of services that are included in the claims. CMS has also issued a Medicaid NCCI Technical Guidance Manual (technical guidance) that provides information for state Medicaid agencies with specific instructions to implement these edit files.

The Department contracts with a fiscal agent to execute the NCCI methodologies and incorporate the edit files into Colorado

interChange. Given the sensitive nature of the information in the edit files, the Department is ultimately responsible for ensuring confidentiality and compliance with the NCCI technical guidance and program requirements.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over the Medicaid NCCI process and to determine whether the Department complied with applicable federal requirements and technical guidance during Fiscal Year 2020. In addition, we reviewed the contract in place between the Department and the fiscal agent during Fiscal Year 2020 to determine whether the contract included a confidentiality agreement that has all of the provisions that CMS requires, as specified in technical guidance.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations [Affordable Care Act (2010), Section 6507(2)(A)(iii)(I) and (II)] require that CMS informs states as to how they must incorporate the NCCI methodologies for claims filed under Medicaid. This regulation requires the Department to incorporate NCCI methodologies into claims processing for the Medicaid program.

The technical guidance [Section 7.1.2] specifies seven minimum elements that must be included in each State's confidentiality agreements, including those incorporated into contracts with any outside party, such as fiscal agents using the Medicaid NCCI edit files. These seven elements specify requirements, such as who may be granted access to the edit files, when the files may be implemented in the claims processing system, and penalties imposed for violations of any confidentiality agreement relating to the use of edit files.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department did not include five of the seven required provisions in the confidentiality agreement section of its contract in place during Fiscal Year 2020 with its fiscal agent as required by the technical guidance. Specifically, the contract did not include the following required elements for the fiscal agent:

- Limiting the disclosures to only those responsible for the implementation of the quarterly state Medicaid NCCI edit files. Disclosure shall not be made prior to the start of the new calendar quarter.
- After the start of the new calendar quarter, the fiscal agent may disclose only non-confidential information contained in the Medicaid NCCI edit files that is also available to the general public found on the Medicaid NCCI webpage.
- The fiscal agent shall not implement new, revised, or deleted Medicaid NCCI edits prior to the first day of the calendar quarter.
- Only the Department has the discretion to release additional information for selected individual edits or limited ranges of edits from the files posted on the Medicaid Integrity Institute (MII).
- The Department must impose penalties on the fiscal agent, up to and including loss of contract, for violations of any confidentiality agreement relating to use of the MII edit files.

WHY DID THIS PROBLEM OCCUR?

The Department lacked an adequate contract review process to ensure that the confidentiality-agreement section of the contract with the fiscal agent included all of the elements that are required to be in compliance with federal regulations and technical guidance.

WHY DOES THIS PROBLEM MATTER?

Because the Medicaid NCCI edit files contain sensitive information and are designed to identify and prevent improper payments, the Department risks the disclosure of confidential information without having a confidentiality agreement with all the requirements in place with its fiscal agent. Furthermore, by not including the confidentiality-agreement requirements that are specified in the technical guidance within the contract with the fiscal agent, the Department risks failing to comply with federal regulations and technical guidance.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-ADM2018	XIX-MAP2018
	XIX-ADM2019	XIX-MAP2019
	XIX-ADM2020	XIX-MAP2020
FEDERAL AWARD YEARS	2018, 2019 AND 2020	
PASS THROUGH ENTITY	NONE	
CFDA No.	93.778, MEDICAL ASSISTANCE PROGRAM	
COVID-19 FUNDING	No	
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	\$0	
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0	
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION		

RECOMMENDATION 2020-040

The Department of Health Care Policy and Financing should ensure it has strong internal controls over and complies with requirements related to the National Correct Coding Initiative (NCCI) process for the federal Medicaid program by incorporating all required confidentiality agreement provisions within its contract with its fiscal agent.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

The NCCI ‘Confidentiality Agreements Requirements for Contracted Parties’ was first published in October 2018’s Medicaid NCCI Technical Guidance Manual. The current and previous guidance manual ‘Medicaid NCCI Edit Design Manual’ has been used by the Department for technical assistance for implementing the NCCI edits correctly and completely. In addition, the Department's current Colorado interChange contract without these provisions was approved by CMS. Following the recommendation by the auditor, the Department is scheduled to include the five required provisions in the confidentiality agreement section in a future contract amendment with the Department’s Colorado interChange vendor.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations are related to both financial reporting and federal program compliance internal control weaknesses. They were included in VOLUME I - THE STATEWIDE FINANCIAL REPORT and, therefore, are not repeated in this VOLUME II. These recommendations can be found in SECTION II: FINANCIAL STATEMENT FINDINGS of the VOLUME I REPORT.

			SOC REPORTS				
RECOMMENDATION NO.	2020-013	RESPONSE	A	PARTIALLY AGREE	A	SEPTEMBER 2020	
			B	DISAGREE	IMPLEMENTATION DATE	B	NOT APPLICABLE
			C	PARTIALLY AGREE		C	IMPLEMENTED
FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES						
FEDERAL AWARD NUMBERS	CHIP2018 CHIP2019 CHIP2020 XIX-ADM2018 XIX-ADM2019 XIX-ADM2020			XIX-MAP2018 XIX-MAP2019 XIX-MAP2020			
FEDERAL AWARD YEARS	2018, 2019, AND 2020						
PASS THROUGH ENTITY	NONE						
CFDA Nos.	93.767, CHILDREN’S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM						
COVID-19 FUNDING	NO						
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) REPORTING (L) SPECIAL TESTS AND PROVISIONS (N)						
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS						
TOTAL KNOWN QUESTIONED COSTS	\$0						
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0						
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION							

INTERCHANGE SERVICE ORGANIZATION CONTROLS REPORTS				
RECOMMENDATION No.	2020-014	RESPONSE	AGREE	IMPLEMENTATION DATE JULY 2021
FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES			
FEDERAL AWARD NUMBERS	CHIP2018 CHIP2019 CHIP2020 XIX-ADM2018 XIX-ADM2019 XIX-ADM2020		XIX-MAP2018 XIX-MAP2019 XIX-MAP2020	
FEDERAL AWARD YEARS	2018, 2019, AND 2020			
PASS THROUGH ENTITY	NONE			
CFDA Nos.	93.767, CHILDREN'S HEALTH INSURANCE PROGRAM; 93.778, MEDICAL ASSISTANCE PROGRAM			
COVID-19 FUNDING	No			
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) SPECIAL TESTS AND PROVISIONS (N)			
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY			
TOTAL KNOWN QUESTIONED COSTS	\$0			
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0			
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2019-052B				

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations relating to internal control deficiencies each classified as a MATERIAL WEAKNESS or SIGNIFICANT DEFICIENCY were communicated to the Department of Health Care Policy and Financing (Department) in the previous year, and have not been remediated as of June 30, 2020, because the original implementation date provided by the Department is in a subsequent fiscal year. These recommendations can be found in the original report and SECTION III: PRIOR RECOMMENDATIONS of this report.

MEDICAID ELIGIBILITY-MISSING SOCIAL SECURITY NUMBERS					
CURRENT REC. NO.	2020-041	PRIOR REC. NO.	2019-043	IMPLEMENTATION DATE	A JULY 2022 B [1] C JULY 2021 D [1]
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)		CLASSIFICATION	MATERIAL WEAKNESS	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA Nos.	93.767, Children’s Health Insurance Program; 93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	CHIP2017 CHIP2018 CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019	

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION III: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

MEDICAID CLAIMS PAYMENTS					
CURRENT REC. NO.	2020-042	PRIOR REC. NO.	2019-044	IMPLEMENTATION DATE	A JULY 2021 B JULY 2021 C JULY 2021
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)		CLASSIFICATION	MATERIAL WEAKNESS	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA NOS.	93.767, Children’s Health Insurance Program; 93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	CHIP2017 CHIP2018 CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019	

MEDICAID ELIGIBILITY-DUPLICATE SSNS AND STATE IDS					
CURRENT REC. NO.	2020-043	PRIOR REC. NO.	2019-045	IMPLEMENTATION DATE	A JULY 2022 B JULY 2021 C JULY 2021
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)		CLASSIFICATION	MATERIAL WEAKNESS	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA No.	93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019	

PROVIDER ELIGIBILITY					
CURRENT REC. NO.	2020-044	PRIOR REC. NO.	2019-046	IMPLEMENTATION DATE	A JULY 2022 B [1] C [1] D [1]
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Special Tests and Provisions (N)		CLASSIFICATION	MATERIAL WEAKNESS	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA NOS.	93.767, Children’s Health Insurance Program; 93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	CHIP2017 CHIP2018 CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019	

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION III: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

MONITORING OF HEALTH AND SAFETY SURVEYS AND CERTIFICATIONS					
CURRENT REC. No.	2020-045	PRIOR REC. No.	2019-048	IMPLEMENTATION DATE	A JULY 2020 B JULY 2020
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Special Tests and Provisions (N)		CLASSIFICATION	MATERIAL WEAKNESS	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA No.	93.777, State Survey and Certification of Health Care Providers and Suppliers (TITLE XVIII) MEDICARE		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	175&CTITLE19MEDICAID 185&CTITLE19MEDICAID 195&CTITLE19MEDICAID	

MEDICAID MANAGED CARE ENTITIES					
CURRENT REC. No.	2020-046	PRIOR REC. No.	2019-049	IMPLEMENTATION DATE	A JULY 2021 B JULY 2021 C JULY 2021
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)		CLASSIFICATION	SIGNIFICANT DEFICIENCY	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA No.	93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019	

COMPLIANCE WITH FEDERAL SUBRECIPIENT MONITORING REQUIREMENTS					
CURRENT REC. No.	2020-047	PRIOR REC. No.	2019-050	IMPLEMENTATION DATE	A JULY 2021 B JULY 2020
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS	2017, 2018, and 2019	
COMPLIANCE REQUIREMENT	Subrecipient Monitoring (M)		CLASSIFICATION	SIGNIFICANT DEFICIENCY	
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS	\$0	
CFDA Nos.	93.767, Children’s Health Insurance Program; 93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19	\$0	
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS	CHIP2017 CHIP2018 CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019	

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION III: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

PERSONNEL COSTS FOR FEDERAL GRANT PROGRAMS			
CURRENT REC. NO.	2020-048	PRIOR REC. NO.	2019-051
		IMPLEMENTATION DATE	A JULY 2020 B JULY 2020
FEDERAL AGENCY	Department of Health and Human Services		FEDERAL AWARD YEARS
			2017, 2018, and 2019
COMPLIANCE REQUIREMENT	Allowable Costs/Cost Principles (B)		CLASSIFICATION
			SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None		TOTAL KNOWN QUESTIONED COSTS
			\$0
CFDA Nos.	93.767, Children's Health Insurance Program; 93.777, State Survey and Certification of Health Care Providers and Suppliers; 93.778, Medical Assistance Program		KNOWN QUESTIONED COSTS RELATED TO COVID-19
			\$0
COVID-19 EMERGENCY ACT FUNDS	No		FEDERAL AWARD NUMBERS
			CHIP2017 CHIP2018 CHIP2019 XIX-ADM2017 XIX-ADM2018 XIX-ADM2019 XIX-MAP2017 XIX-MAP2018 XIX-MAP2019 175&CTITLE19MEDICAID 185&CTITLE19MEDICAID 195&CTITLE19MEDICAID

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION III: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.



DEPARTMENT OF HIGHER EDUCATION

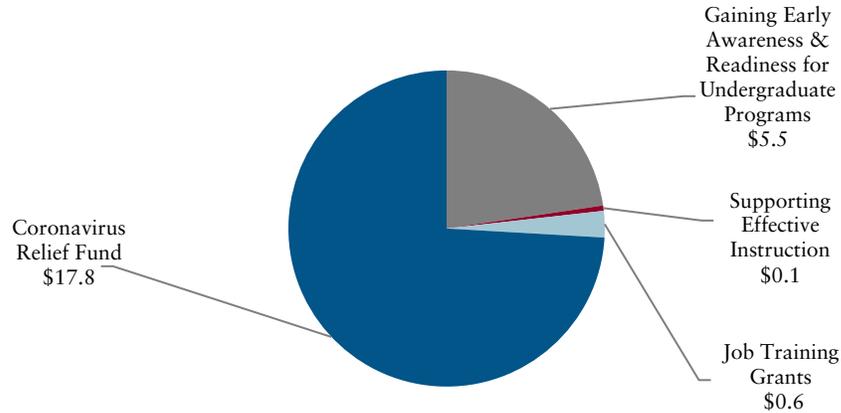
The Department of Higher Education (Department) was established under state statute [Section 24-1-114, C.R.S.], and is responsible for higher education and vocational training programs in the State. The Department includes all public higher education institutions in the State; the Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; and the Division of Private Occupational Schools. Please refer to the introduction to the Department of Higher Education chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for a list of all public higher education institutions in the State.

For Fiscal Year 2020, the Department as a whole (including the individual institutions) was appropriated approximately \$5.3 billion and 26,304 full-time equivalent staff.

During Fiscal Year 2020, the Department expended approximately \$24.0 million in federal funds (not including expenditures made by the individual institutions). As part of our Fiscal Year 2020 audit, we tested the Department's compliance with federal grant requirements for the Coronavirus Relief Fund program [CFDA No. 21.019]. In Fiscal Year 2020, the Department's expenditures for this program were approximately \$17.8 million. The Department is responsible for ensuring that all expenditures for this program are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department (not including expenditures made by the individual institutions).

DEPARTMENT OF HIGHER EDUCATION
 FISCAL YEAR 2020 EXPENDITURES
 BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified issues resulting in one finding related to the Department’s administration of the Coronavirus Relief Fund program.

COMPLIANCE WITH FEDERAL CORONAVIRUS RELIEF FUND SUBRECIPIENT MONITORING REQUIREMENTS

During Fiscal Year 2020, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Higher Education, the Department of Education, and the Office of the State Controller related to subrecipient monitoring for the Coronavirus Relief Fund. This finding,

recommendation, and the responses of these agencies are included in the Department of Personnel & Administration chapter within this report. SEE RECOMMENDATION 2020-073. This recommendation is classified as a MATERIAL WEAKNESS.

COLORADO COMMUNITY COLLEGE SYSTEM

The State Board for Community Colleges and Occupational Education (Board) was established by the Community College and Occupational Education Act of 1967 [Section 23-60-101, et seq., C.R.S.]. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions, as follows:

- The Board is the governing body of the state system of community and technical colleges, including the Colorado Community College System (System).
- The Board administers the occupational education programs of the State at both secondary and postsecondary levels.
- The Board administers the State’s program of appropriations to Local District Colleges (LDC) and Area Vocational Schools (AVS).

The Board consists of nine members appointed by the governor to 4-year staggered terms of service. The statute requires that board members be selected to represent certain economic, political, and geographical constituencies. There are also two advisory, non-voting members, per Section 23-60-104, C.R.S.

System operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-service contract with the Department of Higher Education; and Amendment 50 funding. In addition, the Board receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 14 entities in the System are as follows:

- Arapahoe Community College
- Colorado Northwestern Community College
- Community College of Aurora
- Community College of Denver
- Front Range Community College
- Lamar Community College
- Morgan Community College
- Northeastern Junior College
- Otero Junior College
- Pikes Peak Community College
- Pueblo Community College
- Red Rocks Community College
- Trinidad State Junior College
- Colorado Community College System Office

Full-time equivalent (FTE) students, faculty, and staff reported by the System for the last 3 fiscal years were as follows:

COLORADO COMMUNITY COLLEGE SYSTEM FULL-TIME EQUIVALENT STUDENTS, FACULTY, AND STAFF FISCAL YEARS 2018 THROUGH 2020			
	2018	2019	2020
Resident Students	46,747	46,377	47,054
Out of State Students	2,957	2,630	2,346
TOTAL STUDENTS	49,704	49,007	49,400
Faculty FTE	3,647	3,803	3,781
Staff FTE	2,051	2,072	2,120
TOTAL FACULTY AND STAFF FTE	5,698	5,875	5,901

SOURCE: Colorado Community College System financial statements for the Fiscal Year Ended June 30, 2020.

The Fiscal Year 2020 audit identified an issue resulting in one finding related to the System’s administration of the Education Stabilization Fund program [CFDA No. 84.425]. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund (HEERF) program.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2020 audit work at the System under contract with the Office of the State Auditor.

INTERNAL CONTROLS OVER HIGHER EDUCATION EMERGENCY RELIEF FUNDS COMPLIANCE ALLOWABLE COSTS AND ACTIVITIES: COLORADO COMMUNITY COLLEGE SYSTEM—PUEBLO COMMUNITY COLLEGE

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed by President Donald Trump on March 27, 2020. This bill allotted approximately \$14 billion to the federal Office of Postsecondary Education as the Higher Education Emergency Relief Fund (HEERF). The majority of HEERF funding is broken into two main components, the Student Aid portion and the Institutional portion. The Student Aid portion provides funding to institutions to provide emergency financial aid grants to students whose lives have been disrupted due to the COVID-19 pandemic. The Institutional portion provides institutions the ability to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus.

The System received \$35.1 million in HEERF funding during Fiscal Year 2020 through specific grant awards to schools within the System dated from April 25, 2020, to June 19, 2020. Due to the delays in receiving the federal grant award notifications, the Pueblo Community College (PCC) at the System initially charged grant-related expenses to general facilities funds. The final HEERF grant award noted colleges at the System were allowed to incur pre-award costs from March 13, 2020, the declaration of the national emergency due to the coronavirus, to the date of the HEERF grant award funds as long as those expenditures would have been allowable if incurred after the date of the HEERF grant award. Once the federal award notice was received, the System's colleges began reclassifying allowable expenses to the HEERF grant award. PCC specifically reclassified amounts from the facilities funds to the HEERF grant funds.

During the fiscal year ended June 30, 2020, the System expensed approximately \$10.9 million of federal funds for this program. Of the \$10.9 million expensed, \$6.6 million related to the Student Aid portion and \$4.3 million related to the Institutional portion.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the System had effective internal controls in place over, and complied with, federal allowable activities and allowable cost requirements for the HEERF grant during Fiscal Year 2020.

As part of our audit work we reviewed the System's internal controls over allowable activities and allowable costs. In addition, we tested a random sample of 40 expenditure transactions charged to the HEERF program across nine schools, totaling \$1,363,708, to determine whether the costs were necessary and reasonable under the HEERF program, and whether they complied with federal regulations and the System's HEERF grant agreement.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

- The System previously established internal controls over its expenditure of federal funds, which were applied to the HEERF program. For example, the System’s internal control procedure requires that all grant expenditures must have adequate supporting documentation, such as an invoice and/or packing slip, included with the transaction and it must be reviewed for appropriateness and allowability under the applicable grant program by two individuals.
- Section 18004 of the CARES Act details what is allowable to be expended under the grant. For the Institutional portion, an allowable grant expenditure must be to “cover any costs associated with significant changes to the delivery of instruction due to the coronavirus”
- Federal Regulation [2 CFR 200.502, *Basis for Determining Federal Awards Expended*] states that “the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as ... the receipt of property....”
- Federal Regulation [2 CFR 200.303, *Internal Controls*] states that the System, as a federal grant recipient, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award.”

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified one instance out of the 40 expenditure transactions tested (2.5 percent) that did not meet the requirements of the HEERF grant. Specifically, PCC combined a listing of 35 invoices and/or purchase orders totaling \$77,598 into a single journal entry reclassification, but did not properly record 16 of the 34 invoices and 1 purchase order, totaling \$57,118, in the accounting system, as noted below:

- 10 invoices for face masks totaling \$35,174 were reclassified from the facilities accounts twice, duplicating the correction in PCC's accounting records; as a result, federal expenditures were overstated by \$35,174, and facilities charges were understated by the same amount.
- 6 invoices, primarily for hand sanitizer, totaling \$11,888, were included in the reclassification journal entry as Fiscal Year 2020 federally-reimbursable expenditures, but were not received before June 30, 2020, as required by federal regulations; as a result, federal expenditures were overstated by \$11,888. The original hand sanitizer order was cancelled, reordered, and paid for in Fiscal Year 2021 when different sanitizers became available.
- One purchase order for disinfectant tablets, totaling \$10,056, was included in the reclassification journal entry as a Fiscal Year 2020 federally-reimbursable expenditure, but the items were not available and the purchase order was cancelled. Thus, the amounts reclassified were for items that were not received before June 30, 2020, as required by federal regulations; as a result, federal expenditures were overstated by \$10,056 and facilities charges were understated by the same amount.

The errors we identified resulted in a total of \$57,118 in known questioned costs for the HEERF grant for Fiscal Year 2020.

We did not identify exceptions at any of the other System entities selected for testing.

WHY DID THESE PROBLEMS OCCUR?

The System did not ensure that PCC followed existing internal controls related to accounting for reclassification journal entries related to federal funds. Due to the initial uncertainty of HEERF funding and its requirements, PCC initially charged many expenditures to its general facilities fund and, upon formal grant award notification, subsequently reclassified the expenditures in bulk entries to the HEERF grant that were not adequately reviewed at an individual level for accuracy and appropriateness. Further, during April 2020, PCC experienced turnover within its Fiscal Office. As a result of the staff turnover and initial uncertainty of grant funding, PCC did not follow existing internal controls over federal expenditures to ensure that all federal program expenditures included required supporting documentation and were properly approved.

WHY DO THESE PROBLEMS MATTER?

The System’s failure to ensure PCC’s compliance with federal requirements for the HEERF program could result in disallowed costs and federal sanctions, including the termination of the federal program at the System. In addition, corrections made by journal entry for large batches of transactions together could make it more difficult to support the proper redistribution of charges to federal programs.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P425F202125*
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA No.	84.425, EDUCATION STABILIZATION FUND
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	ALLOWABLE ACTIVITIES (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$57,118
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$57,118
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	
* ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.	

RECOMMENDATION

2020-049

The Colorado Community College System should ensure that PCC complies with federal requirements and grant agreements for the Higher Education Emergency Relief Fund by:

- A Enforcing internal controls which require that all expenditures charged to federal grants be for allowable expenditures, and that the expenditures be reviewed by two individuals and properly recorded in the accounting system.
- B Ensuring that all federal program expenditures include required supporting documentation.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

- A AGREE. IMPLEMENTATION DATE: FEBRUARY 2021.

PCC reviewed detailed transactions and postings related to HEERF from its inception through January 2021, making all corrections as needed from a cumulative perspective. Correcting entries were posted by the Controller and reviewed by the Business Officer as needed. Beginning February 2021, all journal entries will be approved by a supervisor at least one level higher than the preparer, ensuring allowability and appropriateness of the transaction.

- B AGREE. IMPLEMENTATION DATE: FEBRUARY 2021.

PCC will ensure complete and accurate documentation is included as back up to support each journal entry. Each journal entry will indicate the reason for the adjustment and general ledger detail for the posted transactions being adjusted or corrected.

METROPOLITAN STATE UNIVERSITY OF DENVER

Metropolitan State University of Denver (University) is the third largest higher education institution in Colorado and one of the largest public 4-year universities in the United States. The University offers 96 major fields of study and 94 minors, 28 certificates, and 40 licensure programs. Please refer to the Department of Higher Education chapter in Volume I – Statewide Financial Audit Report within Section II: Financial Statement Findings for additional background information.

The Fiscal Year 2020 audit identified an issue resulting in one finding related to the University’s administration of the Education Stabilization Fund program [CFDA No. 84.425]. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund (HEERF) program.

The following comment was prepared by the public accounting firm of Plante & Moran, PLLC, which performed the Fiscal Year 2020 audit of the University under contract with the Office of the State Auditor.

EDUCATION STABILIZATION FUND— HIGHER EDUCATION EMERGENCY RELIEF FUND REPORTING

The University received funds through the Education Stabilization Fund (ESF) that was established under the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The ESF included the Higher

Education Emergency Relief Fund (HEERF) program, which provided targeted aid to institutions of higher education directly from the U.S. Department of Education (DOE). The University spent funds under two portions of the HEERF program in Fiscal Year 2020, the Student Aid portion (CFDA No. 84.425E; award number P425E200411) and the Institutional portion (CFDA No. 84.425F; award number P425F201523). The University was awarded a total of approximately \$14.4 million in HEERF funding in Fiscal Year 2020 and had spent approximately \$6.8 million of the award as of June 30, 2020. The University plans to spend the remaining amount of funding during Fiscal Year 2021.

The University signed an agreement called the Certification and Agreement with the federal DOE to indicate the University's acceptance of the funding and the applicable terms and requirements under the HEERF grant. Under the Student Aid portion of the grant, the University was required to report to the Secretary of the DOE specified information related to HEERF Student Aid disbursed to students.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the University had adequate internal controls in place over and complied with HEERF reporting requirements related to the Student Aid Portion of the grant for Fiscal Year 2020.

As part of our audit work, we inquired with University staff to understand the internal controls it had in place during Fiscal Year 2020 to ensure it complied with the reporting requirements. We also performed testing to determine whether the University met the requirement to report the information in a format and location that was easily accessible to the public (the University's website) by the required due date and whether the information reported was accurate. Based on the timing of the University's receipt of its allocation of HEERF Student

Aid funds, the University was required to report twice prior to June 30, 2020, and we tested both reports.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Section 18004(e) of the CARES Act requires each institution that received funds under Section 18004 to “submit a report to the Secretary, at such time and in such manner as the Secretary may require.” This reporting, as stated in the Certificate and Agreement, was due 30 days from the date of the Certification and Agreement and every 45 days thereafter. The DOE subsequently clarified the reporting requirements through its issuance of an Electronic Announcement (EA) on May 6, 2020, which specified that the information must be posted “in a location that is easily accessible to the public.” The EA also clarified the reporting timeframe to be “30 days after the date when the institution received its allocation under the CARES Act and updated every 45 days thereafter”. The DoE obligated the Student Aid Portion of HEERF funds to the University on April 21, 2020, as listed in the Grant Award Notice; therefore, the University was required to post its initial report prior to May 21, 2020, and subsequent reports at least every 45 days thereafter. Because the University posted its initial report on May 11, 2020, the subsequent report should have been posted by June 25, 2020.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Although the University initially reported the required elements publicly to its website on May 11, 2020, which was within the required timeframe, we found that the University did not post its second report to its website until January 15, 2021, or 204 days after the required due date of June 25, 2021. For both posts, we determined that the information was accurately reported and agreed to underlying supporting documentation.

WHY DID THIS PROBLEM OCCUR?

The University did not have adequate internal controls in place to ensure that it fully complied with the reporting requirements for the Student Aid portion of HEERF. Specifically, it did not have appropriate policies and procedures in place for identifying and researching the specific reporting requirements for the HEERF grant and to ensure that all reports were submitted by the due date.

WHY DOES THIS PROBLEM MATTER?

Federal oversight agencies, including DOE, depend on accurate reports to measure program results and states' compliance with federal requirements. By failing to report the HEERF spending information in accordance with federal regulations, the University failed to comply with the requirements of the Certification and Agreement, as clarified by the EA.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P425E200411
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA NO.	84.425, EDUCATION STABILIZATION FUND
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-050

Metropolitan State University of Denver should strengthen its internal controls over and ensure it complies with federal Higher Education Emergency Relief Funds Program's reporting requirements for the Student Aid portion of the HEERF grant by developing and

implementing policies and procedures for identifying and researching the specific reporting requirements and ensuring that staff submit the required reports within federally required timeframes.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JANUARY 2021.

Distribution and compliance reporting on the student portion of the HEERF grant was delegated to the Office of Financial Aid and Scholarships (OFAS). OFAS did not adequately assign the responsibility to complete compliance reporting. This was an oversight exacerbated by significant loss in staff, adapting to a remote work environment and frequent changes to guidance surrounding HEERF funding. To address the issue OFAS created a centralized network folder to maintain data for periodic reporting and modified the OFAS CARES Act reporting website to appropriately display periodic reports and disclosures related to compliance. These adjustments to our process were implemented immediately in order to ensure an expedient resolution of the deficiency discovered by the auditors and continued adherence to the dynamic guidance offered by the US Department of Education. In order to better establish the responsibilities for procedures, awarding and reporting HEERF funds, we designated specific tasks to OFAS staff.

- FA Accountant- tracking and reconciliation of the HEERF student share, data collection, collaboration on reporting
- Associate Director of Reporting and Communication- website updates, assist data collection and collaboration on reporting
- Director of FA Operations and Systems- oversight of awarding process and collaboration on reporting

- Executive Director of Financial Aid- internal point of contact, oversight of administration, ED guidance review, compliance and reporting

Staff will meet two weeks prior to the close of each quarter and again prior the reporting deadline to ensure timely and accurate compliance reporting through continuous review and implementation of ED guidance.

UNIVERSITY OF COLORADO

The University of Colorado (University) was established on November 7, 1861, by an Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State and the Board of Regents was established under the State Constitution as its governing authority. Please refer to the Department of Higher Education’s chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

The Fiscal Year 2020 audit identified an issue resulting in one finding related to the University’s administration of the Education Stabilization Fund program [CFDA No. 84.425]. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund (HEERF) program.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2020 audit work at the University under contract with the Office of the State Auditor.

HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) REPORTING COMPLIANCE

The *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) appropriated federal funds to provide economic aid to the American

people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the University under the Higher Education Emergency Relief Fund (HEERF) Program. The HEERF program contains two portions, the Student Aid portion (CFDA No. 84.425E) and the Institutional portion (CFDA 84.425F). The University must use fifty percent of the total amount received under the HEERF program for the Student Aid portion of the grant. The University was awarded a total of \$37.3 million in HEERF funding and must spend the total award by May 2, 2021, which represents one calendar year from the date of the award. As of June 30, 2020, the University spent approximately \$12.7 million for the HEERF program Student Aid portion and \$5.1 million for the HEERF program Institutional Portion. The remaining amount of funding will be spent during Fiscal Year 2021.

The University campuses separately signed an agreement with the U.S. Department of Education (DOE) called the Certification and Agreement to indicate their acceptance of the funding and the applicable terms and requirements under the HEERF program. Under the Student Aid Portion, the University was required under the Certification and Agreement to report to the Secretary of the DOE specified information regarding amounts distributed to students. This reporting, as stated in the Certificate and Agreement, was due 30 days from the date of the Certification and Agreement and every 45 days thereafter. The Certificate and Agreement was subsequently clarified by an Electronic Announcement (EA) issued by the DOE and specified that the information be posted to the applicable campus' website within 30 days after the date of the EA.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the University had adequate internal controls in place over and complied with HEERF Student Aid Portion grant reporting requirements for Fiscal Year 2020. As part of our audit work, we inquired with University staff at the

Boulder, Colorado Springs, and Denver/Anschutz campuses on their processes for completing the initial federal HEERF reports, and performed testing to determine whether the campuses posted the reports to their respective websites by the required due date. We obtained documentation from the University Information Services (UIS) department that indicated the date the campuses publicly posted the report information to their respective websites.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Section 18004(e) of the CARES Act requires each institution that received a 18004 (a)(1) Student Aid Portion of the HEERF program to submit a report detailing the amounts distributed to students and how the distribution was performed to the Secretary of the federal DOE “at such time and in such manner as the Secretary may require.” The DOE later clarified through an EA issued on May 6, 2020, that Institutions of Higher Education were required to publicly post the reported information on their websites within 30 days from the date of the EA, or 30 days from the date the federal DOE obligated funds, whichever is later. The federal DOE obligated the funds to the University of Colorado, Colorado Springs and Denver/Anschutz Medical campuses on April 24, 2020, and to the University of Colorado Boulder campus on May 2, 2020. The EA date of May 6, 2020, is later than the dates the funds were obligated to the campuses, therefore, each campus should have posted the report to its respective website by June 6, 2020, or 30 days from the date of the EA.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The University of Colorado Colorado Springs campus did not post the required documentation on its website until July 7, 2020, or 31 days after the required deadline. The University of Colorado Boulder and University of Colorado Denver/Anschutz Medical campuses both posted the required information timely.

WHY DID THIS PROBLEM OCCUR?

The University did not have adequate internal controls in place at its Colorado Springs campus related to reporting requirements for the HEERF program. Specifically, although University staff responsible for the HEERF reporting indicated that they were initially confused as to when the 30-day reporting timeframe began and ended, the Colorado Springs campus did not have procedures in place for identifying and researching applicable requirements to ensure that any confusion regarding specific report due dates, including the initial report due date, was resolved before the due date.

WHY DOES THIS PROBLEM MATTER?

Federal oversight agencies, including DOE, depend on accurate reports to measure program results and states' compliance with federal requirements. By failing to report the HEERF spending information in accordance with federal regulations, the University failed to comply with the requirements of the Certification and Agreement, as clarified by the EA.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P425E201676
FEDERAL AWARD YEARS	2020 AND 2021
PASS THROUGH ENTITY	NONE
CFDA NO.	84.425, EDUCATION STABILIZATION FUND
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION 2020-051

The University of Colorado System should strengthen its internal controls over reporting and ensure it complies with the Higher Education Emergency Relief Funds Program's reporting requirements by requiring the Colorado Springs campus to develop policies and procedures for identifying and researching the specific requirements and ensuring that staff submit the required reports within federally required timeframes.

RESPONSE

UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: JANUARY 2021.

The University concurs with the finding. Appropriate internal controls have been implemented as of January 2021 to ensure all required federal reporting under the HEERF program is completed in a timely and accurate manner.

DEPARTMENT OF HUMAN SERVICES

According to statute [Section 26-1-111(1), C.R.S.], the Department of Human Services (Department) is solely responsible for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction to the Department of Human Services chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

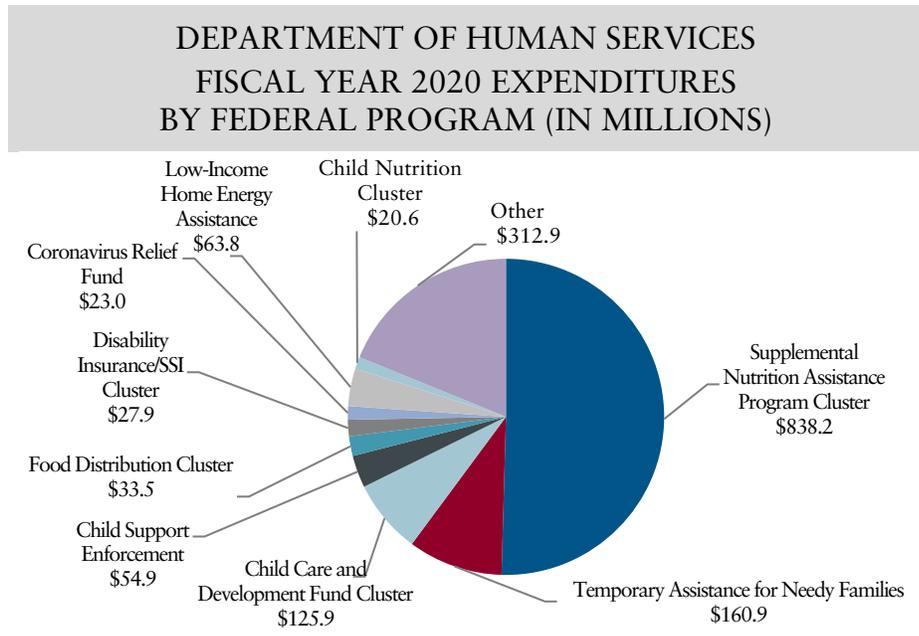
During Fiscal Year 2020, the Department expended approximately \$1.66 billion in federal funds. As part of our Fiscal Year 2020 audit, we tested the Department's compliance with federal grant requirements for the following nine programs:

- Supplemental Nutrition Assistance Program Cluster [CFDA Nos. 10.551, 10.561]
- Child Nutrition Cluster [CFDA Nos. 10.555, 10.559]
- Food Distribution Cluster [CFDA Nos. 10.565, 10.568]
- Coronavirus Relief Fund [CFDA No. 21.019]
- Temporary Assistance for Needy Families [CFDA No. 93.558]
- Child Support Enforcement [CFDA No. 93.563]
- Low-Income Home Energy Assistance [CFDA No. 93.568]
- Child Care and Development Fund Cluster [CFDA Nos. 93.575, 93.596]
- Disability Insurance/SSI Cluster [CFDA No. 96.001]

In Fiscal Year 2020, the Department's expenditures for these programs were approximately \$1.35 billion. The Department is responsible for

ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2020 audit identified issues resulting in eight findings related to the Department of Human Service’s administration of the Child Care and Development Fund Cluster, Food Distribution Cluster, Low-Income Home Energy Assistance, Child Support Enforcement, and Child Nutrition Cluster programs.

COLORADO CHILD CARE ASSISTANCE PROGRAM—ELIGIBILITY

The federal Child Care and Development Fund Cluster [CFDA No. 93.575, Child Care and Development Block Grant; and CFDA No. 93.596, Child Care Mandatory and Matching Funds of the Child Care and Development Fund] provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents or adult caretakers of the children are working, or attending training or educational programs. The federal Child Care and Development Fund Cluster was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, this program is referred to as the Colorado Child Care Assistance Program (CCCAP). During Fiscal Year 2020, due to the COVID-19 pandemic, the CCCAP received additional funding from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

The Department's Division of Early Care and Learning (Program Division) is responsible for overseeing the CCCAP and ensuring that the Department complies with federal and state requirements for this program. The CCCAP is administered at the local level by the county departments of human/social services, and the Department is responsible for monitoring the counties' administration of the CCCAP. County caseworkers enter a CCCAP adult caretaker's application information, including household employment and income, household size, and the names and number of children needing care into the Department's Child Care Automated Tracking System (CHATS). CHATS aggregates the information for the county caseworker to determine whether an adult caretaker applying for benefits will be eligible for CCCAP assistance. For example, the adult caretaker's household income must not exceed 85 percent of the State's median household income. CHATS uses the household income and the

household size entered by the county caseworker to calculate the copayment amount, or parent fee, the household must pay per month for child care services. CHATS then generates a letter that must be sent by the county caseworker to the household that summarizes the information and must be verified by the adult caretaker.

In addition to families that apply for child care assistance, the CCCAP also provides child care benefits for children in protective services and for families in the Temporary Assistance for Needy Families, or Colorado Works, program. Children in protective services have been placed by the county departments of human/social services in a foster care home. The Colorado Works program provides assistance to families in need by providing benefits to help families become self-sufficient.

The Department's Division of Quality Assurance and Quality Improvement (QA Division) is responsible for the CCCAP quality assurance review process. Specifically, the QA Division reviews a sample of case files from the counties to determine whether caseworkers maintained relevant and appropriate case file documentation, and properly entered required information, such as household income, into CHATS. The QA Division then provides identified exceptions to the reviewed counties and requires them to provide a corrective action plan to address the issues.

The Program Division also performs on-site reviews of the counties, which include a review of the county's policies and procedures, training, program operations, interviews with county staff, and correcting errors identified by the QA Division reviews.

During Fiscal Year 2020, the Department provided approximately \$116.5 million in child care benefits through the CCCAP for 26,541 children.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over CCCAP eligibility and enrollment processing, and to determine whether the Department complied with federal and state CCCAP requirements during Fiscal Year 2020.

During our audit, we reviewed the Department's internal controls over CCCAP in place during Fiscal Year 2020. In addition, we performed testing of a sample of 25 children who were eligible for child care services through the CCCAP and received \$86,404 in CCCAP child care benefits during Fiscal Year 2020 to determine whether the children's eligibility was correctly determined. Our testing included reviewing the supporting documentation and the case files for each sample, along with the accuracy of data entered into CHATS. We performed testwork to determine whether the county caseworkers obtained and maintained the required documents supporting the eligibility determinations and annual redeterminations in the case files and determined eligibility in a timely manner. We also reviewed the Department's monitoring processes over the counties' administration of the CCCAP.

We have identified eligibility errors for CCCAP through our financial and compliance audits at the Department since Fiscal Year 2013. As part of our Fiscal Year 2020 audit, we reviewed the Department's progress in implementing our Fiscal Year 2019 audit recommendations related to the CCCAP. During that audit, we recommended that the Department strengthen its internal controls over the CCCAP by ensuring that county caseworkers are appropriately trained on CCCAP areas and representatives from all counties attend training; working with counties to incorporate a secondary or supervisory review process over case files to ensure timely notification of eligibility decisions to adult caretakers, timely closure of cases, and parent fees are calculated correctly; and resolving CHATS issues that we identified through our audit related to eligibility notifications and CHATS parent-fee rounding

errors. The Department agreed with those recommendations and stated that it would implement them by July 2020.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

We found that the Department did not comply with federal and state CCCAP requirements during Fiscal Year 2020. Specifically, in 10 of the 25 case files tested (40 percent), we identified at least one error. These errors resulted in a total of \$4,421 in known questioned costs; \$2,885 of these costs were paid with federal grant funds and \$0 were paid with federal CARES Act funds. The errors we identified are outlined as follows:

MISSING DOCUMENTATION. In four cases, the Department did not provide required supporting documentation for the case files. In three of these cases the Department did not provide support for the income and the parent-fee calculation, including verification of the adult caretaker's employment and the amount of income earned. In the remaining case, the missing documentation included a utility bill used to determine the county residence. These errors resulted in known questioned costs of \$4,085. In a separate case, a caseworker had granted benefits for a child in a protective services case, but the child's name was not on the referral form; rather, the names of two of the child's siblings were noted on the form. The Department subsequently provided documentation showing the child was eligible to receive child care benefits.

The Department's State Plan (Child Care and Development Fund Plan for Colorado 3.1.9) specifies the documentation requirements for eligibility determination or redetermination, which include for example, an application made on the behalf of a child to receive CCCAP benefits that identifies the child, family income documentation, and residency documentation. State regulation [Section 3.905.1.H.4, 9 CCR 2503-9] also specifies that earned income must be verified with either written

documentation or verbal verification from the applicant's employer that shall be documented in the case file including the date, the name of the individual who provided the information, and the phone number.

ERRORS RELATED TO PARENT FEE AND ADULT CARETAKER INCOME. In nine cases, the parent fee and/or the adult caretaker's income were not calculated correctly. For example, in three cases, the caseworker failed to include the appropriate amount of the adult caretaker's provided income when determining the adult caretaker's eligibility for their children to receive child care benefits. In two of these three cases, the exclusion of this income resulted in the adult caretakers being charged a lower parent fee. These errors resulted in four adult caretakers being underbilled by \$342 and one adult caretaker being overbilled by \$6. Since parent fees are required to be paid before CCCAP benefits are paid, this led to total known questioned costs of \$336.

State regulation [Section 3.905.1.I, 9 CCR 2503-9] specifies that gross earnings, including wages and child support payments, must be included in an adult caretaker's income for the purposes of determining CCCAP eligibility and calculating parent fees. State regulation [Section 3.903, 9 CCR 2503-9] defines a parent fee as a copayment that must be made by an adult caretaker to the child care provider prior to any state/county child care funds payment. State regulation [Section 3.911.A, 9 CCR 2503-9] specifies that parent fees are based on gross countable income compared to the household size and the number of children using child care.

ERRORS RELATED TO AUTHORIZATION NOTICES. In one case, the caseworker failed to send the state-prescribed authorization form to the adult caretaker and instead, the caseworker sent an email to the adult caretaker. This error did not result in known questioned costs because the error did not negatively affect the children's eligibility.

State regulation [Section 3.903, 9 CCR 2503-9] requires caseworkers to notify the adult caretaker of the approval and any change in their child

care benefits, as applicable; this notification must be sent on the state-prescribed authorization form.

Overall, we determined that the Department did not fully implement the Fiscal Year 2019 CCCAP recommendations. The Department did provide evidence that it conducted required CCCAP training, including optional monthly trainings and webinars, for all counties during the fiscal year and resolved the CHATS issues identified in the prior audit relating to eligibility notifications and parent fee rounding errors. During Fiscal Year 2020, the Department did not incorporate a secondary or supervisory review process, but started discussions with the counties to determine the feasibility of incorporating these reviews.

According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the U.S. Government Accountability Office's Standards for Internal Control in the Federal Government (Green Book) under Paragraph 16.01, the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked sufficient internal controls to ensure compliance with state and federal requirements for the CCCAP during Fiscal Year 2020. We noted the following causes for the identified errors:

LACK OF BACK-UP DOCUMENTATION PLAN. Based on discussion with the Program Division, some of the counties were unable to access their case files due to local shutdowns during the pandemic. In these cases, the

counties maintained the case file documentation only in hardcopy. Therefore, the Program Division and these counties had no access to the supporting documentation we requested for the audit.

SECONDARY REVIEWS NOT REQUIRED. Based on our testing, the Department has not instituted a required secondary review process at the counties over child care case files during Fiscal Year 2020, which we recommended as a result of our Fiscal Year 2019 audit testing. During Fiscal Year 2020, the Department conducted an assessment of county monitoring policies and had several meetings with the counties to discuss a secondary review process of case files and get feedback from the counties for the process, but had not implemented a required secondary review by the end of the fiscal year.

INCOMPLETE STATE PLAN. The State Plan does not specify different documentation requirements for determining or redetermining eligibility for protective services child care and Colorado Works child care cases. The Department stated that it does not currently require counties to maintain any eligibility documentation, such as the referral form, to support the protective services child care and Colorado Works child care cases; however this is not stated or addressed in the State Plan or in state regulations. At the end of Fiscal Year 2020, there were 461 protective services children and 5,020 Colorado Works children receiving child care benefits.

DEPARTMENT IS NOT MONITORING EFFECTIVELY. The Department does not have an effective and complete monitoring process as follows:

- **LACK OF PERFORMANCE MEASURES FOR COUNTY MONITORING.** Federal regulation [45 CFR 98.11(a)(3)] requires the Department to have written agreements in place with the counties which describe the counties' roles and responsibilities, including indicators or measures to assess performance. During Fiscal Year 2020, the Department had not established CCCAP performance measures to evaluate and improve counties' performance. Specifically, the Program Division's written agreements with counties in Fiscal Year

2020 did not include any indicators or measures to assess county performance as federally required, such as processing times for applications, response times for correcting the identified issues found during the Program Division's monitoring and QA Division processes, or participation in trainings. Furthermore, the Department has not established overall CCCAP eligibility and redetermination error-rate thresholds for counties.

- **NO METHOD FOR ACCUMULATION OF DATA.** The Department did not have a method to accumulate and assess the errors identified through its monitoring processes. As a result, the Department lacked valuable information for assessing county performance and identifying areas for increased monitoring and focused county training. Specifically, the QA Division's reviews are not being used by the Department to assess county performance. We found that the QA Division had not accumulated the results of their quality assurance reviews in order to assess the county or overall state performance. We reviewed the QA Division's Fiscal Year 2020 listing of quality assurance reviews and determined the QA Division conducted reviews of 299 CCCAP case files from 28 out of 64 counties and found that 203 of these 299 cases (68 percent) contained at least one identified issue. We also reviewed the QA Division's Fiscal Year 2019 listing of quality assurance reviews and found that the error rate for Fiscal Year 2020 has significantly increased from the QA Division's 30-percent error rate during Fiscal Year 2019. The QA Division identified errors with the income calculation, the parent fee, missing documentation, errors in CHATS, errors due to not updating CHATS, incomplete applications, and incomplete employment verification.
- **FAILURE TO ENFORCE COUNTIES' CORRECTION OF ERRORS.** The Department did not ensure that all counties were responding to errors identified in a timely manner. Specifically, during Fiscal Year 2020, the Program Division conducted on-site reviews in 19 counties. We selected five of the review reports and related documentation to determine whether the identified errors were

corrected by the county after the review. We found that four of these counties corrected the errors between 7 and 145 days after the deadline.

WHY DO THESE PROBLEMS MATTER?

It is essential for the Department to ensure that child care eligibility is properly determined and in accordance with state and federal regulations. Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, denying benefits to eligible individuals who rely on those benefits in order to work and provide for their families, or assessing an incorrect parent fee. The federal government can disallow the payment of federal funds for program expenditures that do not adhere to regulations, which would require the State to use General Funds to cover the expenditures.

Due to the COVID-19 pandemic, there has been an increase in individuals needing child care assistance. Therefore, when county caseworkers incorrectly determine eligibility, it can negatively affect other eligible children. Specifically, counties put newly eligible children on a waitlist if the county does not have enough resources to pay for their benefits. As of June 30, 2020, there were 54 children in four counties on a CCCAP waitlist in Colorado. In addition, two counties stopped processing applications during the fiscal year due to limited resources. When eligibility is improperly granted, eligible children on the waitlist are delayed from receiving benefits.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	1801COCCDF* 1901COCCDF* 2001COCCC3* 2001COCCDF*
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	93.575*, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596*, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$4,013
KNOWN QUESTIONED COSTS RELATED TO COVID EMERGENCY	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2019-058A AND 2019-058B	
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION 2020-052

The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Colorado Child Care Assistance Program (Program) requirements by:

- A Evaluating whether changes are necessary to policies and procedures to ensure that in the event of a local or statewide shutdown, the Department and the county departments of human/social services are still able to access their Program case files and documentation.
- B Continuing to work with counties to implement a secondary or supervisory review process over case files after eligibility is determined to address the issues identified in the audit and in quality assurance reviews.

- C Incorporating documentation requirements into the State Plan for protective services and Temporary Assistance for Needy Families child care cases and ensuring the Program case files include this required documentation.
- D Improving its monitoring processes by:
 - i. Establishing indicators or measures to assess performance for counties in the annual written agreements and developing a monitoring program, to determine if the individual counties are in compliance with performance measures as well as Federal and State regulations.
 - ii. Developing a formal method to accumulate and assess errors at each county that will allow the Department to analyze error rates for the entire state as well as on a county by county basis and using the information to implement a targeted training and improvement plan for all errors identified.
 - iii. Enforcing counties' correction of errors in a timely manner.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

The Department agrees to evaluate with internal leadership whether changes to policies and procedures are necessary for accessing program files for audit purposes during a local or statewide shutdown. The Department recognizes that the pandemic impacted the OSA test-work. Specifically, one county temporarily had to shut down its building due to the pandemic. Two of these cases accounted for \$4,085, which represents 92% of the questioned costs noted in the audit.

B AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees to continue to work with counties on a secondary review process over case files after eligibility is determined.

C AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees and will identify a process to incorporate and ensure compliance with documentation requirements in the updated State Plan for protective services and Temporary Assistance for Needy Families child care cases. Due to the sensitive nature of protective services child care cases, the Department will need to work internally with the Division of Child Welfare to define the documentation requirements for protective services cases.

D AGREE. IMPLEMENTATION DATE: JULY 2022.

i. AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees to establish indicators or measures to assess performance for counties and will identify the county's requirement to comply in the MOU. In addition, the Department will develop a monitoring program to determine if the individual counties are in compliance with performance measures, as well as Federal and State regulations. This implementation date aligns with the annual review of the CDHS CCCAP Colorado Works Memorandum of Understanding. Developing a formal method to accumulate and assess errors at each county that will allow the Department to analyze error rates for the entire state as well as on a county by county basis and using the information to implement a targeted training and improvement plan for all errors identified.

ii. AGREE. IMPLEMENTATION DATE: JULY 2022.

The Department agrees to develop a formal method to accumulate and assess errors through a variety of data points. The Department will evaluate each county and analyze error rates for the entire state, as well as on a county by county basis. The Department will then use this information to implement a targeted training and/or improvement plan.

iii. AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

The Department agrees to enforce counties' correction of errors in a timely manner as defined by the Department's updated policies and procedures.

COLORADO CHILD CARE ASSISTANCE PROGRAM—HEALTH AND SAFETY REQUIREMENTS

The Department's Program Division is responsible for overseeing its Child Care Licensing and Administration Unit (Licensing Unit) and ensuring that it complies with federal and state requirements for child care providers' licensing and monitoring. The Department, as the lead agency, has designated the Program Division as the administrator of the CCCAP. Federal regulations require the Department to have a federally-approved State CCCAP Plan in place to address how the Department will ensure compliance with the program's grant requirements.

As part of the Department's eligibility determination process for the program, an applicant for CCCAP benefits must specify the provider who will be providing the child care services for each child receiving the CCCAP benefits. The child care provider must be pre-approved by the Department and must meet health and safety requirements in order to be

licensed and approved to receive the CCCAP payments for child care services.

The Department is federally-required under the program to inspect child care providers who are applying for a new license or an annual renewal to their license, when the provider has an adverse action or probation, when the provider requests a change to their license, or when the provider requests technical assistance or a consultation. Licensing inspectors or other qualified inspectors, as determined by the Department, perform unannounced inspections of the providers. The Department reported that, during Fiscal Year 2020, its licensing specialists were a combination of state employees and contracted staff. The Department's licensing inspectors review requirements to protect the health and safety of children, such as ensuring the children's files at the child care provider contain each child's immunization records, reviewing safety conditions of the buildings, and ensuring staff working at the providers have completed health and safety training.

For each licensing inspection, the licensing specialist completes a Report of Inspection (Report). The Report includes any specific violations identified during the inspection, the rule or statute related to the violation(s), and a correction plan, including the required completion date for any correction(s). Once the providers have responded to the Report, the licensing specialist will fill out a verification form indicating that the review is complete and the provider has corrected all violations. In order to verify the violations are corrected, the licensing specialist will either perform a follow-up inspection, such as to confirm a safety issue has been corrected, or will obtain documentation to show the violation has been corrected, such as receiving a copy of an immunization or training record.

Within the Licensing Unit, the Program Compliance Unit (Compliance Unit) reviews all of the completed Reports to monitor the licensing specialists' compliance with the Program Division's internal Standard Operating Procedures (SOPs). This includes ensuring the licensing specialist has documented the Reports for each inspection, reviewing the

information that is included in the Reports and violations noted, and ensuring that noted violations are corrected.

The federal government issued a waiver for the annual inspections that did not require child care providers to have inspections starting April 1, 2020, "...through the duration of the state-declared emergency, not to exceed one year." The Department continued to perform inspections with open providers and transitioned to virtual inspections during the remainder of the fiscal year.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to assess the Department's internal controls over, and compliance with, federal and state CCCAP health and safety special tests and provisions requirements, including requirements related to the prevention and control of infectious diseases, building and physical premises safety, and basic health and safety training for providers.

As part of our audit, we performed testing to determine whether the Licensing Unit ensured that child care providers serving children who receive CCCAP benefits met all applicable health and safety requirements during Fiscal Year 2020. We also reviewed the Licensing Unit's procedures and relevant information related to provider health and safety requirements in the Department's State CCCAP Plan in place during Fiscal Year 2020. We selected a sample of 40 children who received CCCAP benefits during the fiscal year identified in the previous finding. From that sample, we reviewed the 40 providers that provided child care services to the children selected to determine whether the Department had completed an inspection in accordance with federal requirements and the Department's procedures; whether the Department had obtained the providers' responses to inspection reports; and whether the Department had verified the providers had corrected the violations in a timely manner.

In addition, we reviewed the Department's progress in implementing our Fiscal Year 2018 audit recommendation related to CCCAP provider health and safety requirements. During that audit, we recommended that the Department improve its internal controls over licensed child care providers by strengthening its monitoring process to ensure that licensing staff follow up on untimely-submitted provider responses and ensure that providers acknowledge inspection reports at the time they receive the Reports. In Fiscal Year 2019, we determined that the Department had not fully implemented this recommendation and planned to fully implement it in July 2020.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

- **PROVIDER RESPONSE TO VIOLATIONS.** The Licensing Unit's procedure [SOP L-8, *Corrections to ROI Violations*] indicates that a provider must submit a response to the Report. The response must indicate how each violation identified was corrected. If the provider does not indicate that all the violations are corrected, then the response is considered incomplete. The requirements for an incomplete response are noted in the following bullet.
- **LATE OR INCOMPLETE RESPONSE.** The Licensing Unit's procedure [SOP L-8, *Corrections to ROI Violations*] indicates that if the response is incomplete or is not received within 30 calendar days of the due date, the licensing specialist must send an adverse action letter to the provider within 10 business days to request written verification that the violations listed in the Report have been corrected.
- **REPORT SIGNATURE.** The Licensing Unit's procedure [SOP L-7, *How to Write a Report of Inspection*] requires the licensing specialist to complete the Report the day of the licensing visit. The licensing specialist must review the Report with the provider and the licensing

specialist, and the provider must sign the Report within 3 business days.

- **DOCUMENTATION.** The Licensing Unit's procedure [SOP L-8, *Corrections to ROI Violations*] indicates that once the Report, the provider's written response, and any additional documentation obtained are complete, then the documentation must be scanned and uploaded into the Department's imaging system.
- **POLICIES AND PROCEDURES.** Federal Regulation [45 CFR 98.42(b)] requires the Department to certify in its State CCCAP Plan that policies are in place to monitor child care providers. According to federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the Green Book. Under Paragraph 16.01 of the Green Book, the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports and observing operations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

For 10 of the 40 providers and the related inspections tested (25 percent), we identified at least one issue, as follows:

- **VIOLATIONS NOT CORRECTED.** For four inspections, the provider's response to the Report indicated that they had not corrected the violations identified during the inspection; however, the licensing specialists failed to send an incomplete response letter or follow up with any of the four providers, and documented each of the inspections as completed. Furthermore, the Licensing Unit could not

provide support to show that the providers subsequently corrected these violations. The uncorrected violations included not having the required children's health records, children's immunization records, and staff health records, on file. The licensing specialists should have sent the follow-up letters for the incomplete responses between August 25, 2019, and May 17, 2020, but had not sent the letters by the time of our testing in March 2021.

- **LACK OF TIMELY FOLLOW-UP ON MISSING RESPONSES AND ADVERSE ACTION LETTERS.** For four inspections, the Department did not receive a provider response by the due date and the licensing specialist did not follow up with a written adverse action letter within the required timeframe. The providers ultimately responded between 48 and 215 days after the deadline.
- **TIMELY ACKNOWLEDGEMENT OF INSPECTIONS.** For two inspections, the licensing specialist did not ensure that the provider acknowledged the violations by signing the Report within 3 business days of the inspection. The providers signed the Reports 4 business days after the inspection.
- **MISSING DOCUMENTATION.** In one inspection, the Department did not have documentation for when the licensing specialist received the provider's response. The Department did receive the provider's response, but no date was noted. Because we did not receive this documentation, we were unable to determine if the response was received on time. The licensing specialist performed this inspection on June 25, 2020.

WHY DID THESE PROBLEMS OCCUR?

We found that the Department had not fully implemented our Fiscal Year 2018 recommendation by the end of Fiscal Year 2020, and the Department's monitoring processes were not effective in ensuring it complied with federal and state requirements during Fiscal Year 2020. Specifically, the Licensing Unit does not have policies and procedures

that indicate what elements the Compliance Unit must review, including required timeframes for the follow ups and verification of correction of violations. Because the Licensing Unit does not have these policies and procedures, the Compliance Unit's review is not ensuring that the licensing specialists are maintaining the required documentation or ensuring appropriate follow up is conducted on violations and correction of violations. In addition, the Compliance Unit is not currently reviewing the Report responses from the providers to ensure all violations have been corrected.

The Department indicated that it prioritized licensing specialists' work related to assisting providers during the last several months of Fiscal Year 2020 during the COVID-19 pandemic; however, the Department did not waive requirements for the timeframes for licensing specialists to follow up with providers. For the 10 providers in our sample that we identified with issues, only one provider had an inspection after April 1, 2020, when the federal waiver of inspections became effective, and only four providers had an inspection response due after March 1, 2020—during the COVID-19 pandemic. Therefore, this indicates that the issues we found were not all related to the COVID-19 pandemic.

WHY DO THESE PROBLEMS MATTER?

Ensuring that providers correct all violations, maintaining accurate and complete inspection file documentation, following up on late providers' responses, and requiring that providers acknowledge receipt of licensing reports are essential for the Department to ensure that providers comply with federal and state health and safety requirements. Failure to comply with internal controls over federal and state health and safety requirements increases the risk that providers may be out of compliance with these requirements for an extended period of time, which may have a negative impact on children's safety within the facilities. Specifically, two providers collectively had 19 violations noted, which included exceeding the allowed number of children, emergency drills not being practiced, electrical outlets not being covered, missing background checks, toys posing a choking hazard, and missing staff files. The licensing specialists

performed these inspections in April 2019 and May 2019; these were the most recent inspections for the providers due to a federally issued COVID-19 waiver on inspections that was in place during April through June 2020. This creates additional risk that the providers may be out of compliance for extended lengths of time if the requirements are not followed.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	1801COCCDF 1901COCCDF 2001COCCC3 2001COCCDF
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA NOS.	93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT; 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATION 2018-064A	

RECOMMENDATION 2020-053

The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by developing and implementing policies and procedures for the review of inspections and related documentation. These policies and procedures should include reviewing the provider responses for violations, enforcing adherence for follow-up, and ensuring that required documentation is obtained and maintained.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

PARTIALLY AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department partially agrees with this recommendation. The Department agrees to update its policies and procedures. The Program Compliance Unit (PCU) and supervisors will continue to review adherence to provider response completeness, timeliness, and timely licensing specialist follow-up. The Department will provide additional training for SOP L-7 and L-8.

The Department disagrees with strict adherence to the SOPs. Specifically, the Department intentionally allows the modification of procedures to prioritize and protect the health and safety of children under the “extenuating circumstances” provision. This provision was critical during the recent pandemic. The Department had classified the impacts of the pandemic as “extenuating circumstances.” The Department prioritized its focus requiring Licensing Specialists to provide technical assistance and critical support to providers.

Providers received guidance for operating their child care programs throughout the pandemic, including helping them navigate operations during numerous Executive and Public Health Orders. This helped ensure Colorado had child care for essential personnel, including health care workers and emergency responders. This change in focus was critical in supporting child care programs and families and ensuring they were not additionally impacted or negatively affected by the COVID-19 pandemic.

AUDITOR'S ADDENDUM

While the federal government provided a waiver on the conduct of annual inspections as of April 1, 2020, it did not waive other requirements or the Department's policies and procedures. Therefore, the Department was still responsible for enforcing its documented policies and procedures as required by federal regulation [45 CFR 98.42(b)].

INTERNAL CONTROLS OVER FOOD DISTRIBUTION CLUSTER INVENTORY

The Food Distribution Cluster (Cluster) is a group of federal grant programs designed to strengthen the nutrition safety net through the provision of donated foods from the U.S. Department of Agriculture (USDA) to low-income persons. The Department, as the state agency responsible for the administration of the Cluster programs, works with emergency feeding organizations throughout Colorado to provide households in need with food commodities through specific federal programs within the Cluster, including the Emergency Food Assistance Program (Emergency Food), and the Commodity Supplemental Food Program (Supplemental Food).

Emergency Food (CFDA 10.568) is a federally funded program that provides USDA foods to low-income households for home consumption or for use in prepared meals at emergency feeding sites for low-income persons. The Department enters into contracts with three Regional Food Banks to serve Colorado's 64 counties. The Department determines an allocation of the emergency foods to each Regional Food Bank. The Regional Food Banks place orders in the Web Supply Chain Management (Web Chain) system, a web-based software managed by the USDA, against their allocation and the USDA then ships the food to the Regional Food Bank's warehouse. Emergency assistance bonus foods, which are foods the USDA purchases each year to support agricultural markets that entities can receive in addition to their allocation, are offered to each state based on each state's fair share of the federal application, or on an open-order basis. The Regional Food Banks determine and provide household allocations of emergency food based on need, and provide congregate meals served at local food pantries and soup kitchens.

The Regional Food Banks are required to submit physical inventory forms (Form 152) on a monthly basis to the Department and to provide a physical inventory verification on an annual basis. The Form 152 includes information regarding the receipt, disposal, and inventory of USDA Foods.

Supplemental Food [CFDA No. 10.565] is a federally funded program that provides USDA foods to low-income seniors who are a minimum of 60 years of age. The Department works with six recipient agencies, including various counties, to ensure distribution in all 64 counties. The recipient agencies enter into contracts with the Department to administer the Supplemental Food program. The recipient agencies order USDA food through Web Chain. Each month, the recipient agencies are required to complete a Supplemental Food Monthly Inventory Form (Form 153) and submit it to the Department. Form 153 includes sections for reporting USDA food receipts, ending inventory, and number of recipients, along with other information.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the Department had sufficient internal controls over, and complied with, federal requirements for the Supplemental Food and Emergency Food programs, including whether the Department maintained accurate and complete records with respect to the receipt and inventory of USDA food commodities provided through the Supplemental Food and Emergency Food programs.

During our audit, we requested to review any Supplemental Food and Emergency Food inventory reconciliations performed by the Department for Fiscal Year 2020, and requested and obtained the Department's prepared fiscal year-end inventory summary reports. We also performed the following specific testing for each program:

- For Supplemental Food, we compared total shipment information reported by one food bank on its 12 monthly Form 153s to a Fiscal Year 2020 Web Chain report.
- For Emergency Food, we recalculated 12 monthly Form 152s submitted by one Regional Food Bank during Fiscal Year 2020 for accuracy. We also compared the Regional Food Bank’s fiscal year-end reported inventory from its Form 152 to the Department-prepared fiscal year-end inventory summary report and the Regional Food Bank’s reported Fiscal Year 2020 USDA Emergency Food receipts to a Fiscal Year 2020 Web Chain report. Lastly, we compared bonus food orders contained on a Department-prepared tracking sheet to a Web Chain report on a sample basis.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations applicable to the Food Distribution Cluster programs [7 CFR 250.19(a)] require the Department, as a distributing agency, to keep complete records of donated foods. Failure to maintain these records shall be considered “prima facie evidence of improper distribution or loss of donated foods.” The Department must ensure that “restitution is made for the loss of donated foods, or for the loss or improper use of funds provided for, or obtained as an incident of, the distribution of donated foods” [7 CFR 250.16(a)].

The Department’s *Emergency Assistance Policy and Procedure Manual* states that the Regional Food Banks are required to maintain records documenting the receipt, disposal, and inventory of USDA-provided food, including records documenting distributions.

The Department’s *Supplemental Food Policy and Procedure Manual* states that the recipient agencies must maintain complete and accurate records of USDA foods received and distributed.

Federal regulations [2 CFR 200.303] require the Department, as a recipient of federal funds, to establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in the Green Book. Under Paragraph 16.01 of the Green Book, the Department should establish and operate monitoring activities to monitor its internal control system and evaluate the results. Monitoring activities include reviewing reports and performing reconciliations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, the Department had not identified any of the errors or discrepancies we identified through our testing of both programs' inventory records or otherwise ensured they were investigated and corrected. Specifically:

EMERGENCY FOOD PROGRAM

- For seven of the 12 Form 152s we tested, the forms contained calculation errors, resulting in miscalculations of the beginning balance of the inventory, quantity received or distributed, and ending balance of the inventory.
- The Regional Food Bank's year-end Form 152 reported physical inventory of 50,306 cases, but the Department-prepared year-end inventory summary reported physical inventory of 27,000 cases, representing a discrepancy of 23,306 cases. We calculated an estimated dollar value for the discrepancy of approximately \$578,000 by dividing the total value of orders received by the Food Bank during the fiscal year by the total number of cases ordered.
- The Regional Food Bank's year-end Form 152 reported that it received 446,420 cases of USDA foods in Fiscal Year 2020, but the Web Chain report indicated that the Food Bank received 533,597

cases during Fiscal Year 2020; this represented a discrepancy and possible under-reporting of inventory by the Food Bank of 87,177 cases, totaling an estimated amount of approximately \$2.2 million.

- Three of the nine (33 percent) sampled USDA foods listed on the Department's bonus allocation report did not agree to bonus allocation orders listed on the Web Chain report.

SUPPLEMENTAL FOOD PROGRAM

- The recipient agency's Fiscal Year 2020 Form 153s reported that the recipient agency received a total of 1,618,498 Supplemental Food units, but the Web Chain Report indicated that the recipient agency received 1,705,160 units, which represented a discrepancy and possible underreporting of inventory by the recipient agency of 86,662 units, totaling an estimated amount of \$127,000.

WHY DID THESE PROBLEMS OCCUR?

The Department lacks strong internal controls over its administration of the programs' inventories, including review and reconciliation policies and procedures. First, the Department does not have policies and related procedures requiring Department staff to review monthly inventory reports provided by recipient agencies and Regional Food Banks to ensure the information provided is accurate. Second, the Department does not have policies and related procedures requiring Department staff to perform reconciliations of physical inventory to the USDA Web Chain report to ensure inventory records are complete and accurate. Third, the Department does not have a tracking system to track recipient agencies and Regional Food Banks activities in the Web Chain system or supporting documentation.

WHY DO THESE PROBLEMS MATTER?

Lack of review and monitoring processes could result in the Department not maintaining complete and accurate inventory records and failing to comply with federal regulations. Ultimately, the Department risks the improper distribution or loss of USDA foods and could owe USDA for inventory shortages. By not having a proper tracking of inventory, this could also result in the Department not having sufficient food to provide to individuals in need of food assistance.

FEDERAL DEPARTMENT	DEPARTMENT OF AGRICULTURE
FEDERAL AWARD NUMBERS	3CO430441 3CO810810
FEDERAL AWARD YEARS	2019 AND 2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	10.565, COMMODITY SUPPLEMENTAL FOOD PROGRAM; 10.568, EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION 2020-054

The Department of Human Services (Department) should strengthen its internal controls over the Food Distribution Cluster’s U.S. Department of Agriculture foods inventory by:

- A Developing and implementing policies and procedures requiring Department staff to review monthly inventory reports received from

recipient agencies and Regional Food Banks to ensure they are accurate.

- B Developing and implementing policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web Supply Chain Management system to ensure inventory records are complete and accurate.
- C Developing and implementing a tracking system to track recipient agencies and Regional Food Banks activities in the Web Supply Chain Management system and maintaining supporting documents.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: DECEMBER 2022.

The Department is undertaking an inventory overhaul which includes implementing a new inventory database and creating and hiring an Inventory Specialist. The Department recognized the need for inventory software and started the process of obtaining it in June 2020. In May 2021, the Department received a signed licensing agreement for a new database which is expected to be implemented in six months per an OIT timeline. In addition to the database, the Department recently hired a new Inventory Specialist position. This position will lead the development of policies, procedures, inventory reconciliations, and monthly report management.

Once the Inventory Specialist has a comprehensive understanding of federal and state policy and the new database software, the Department will develop policies and procedures, training for partner agencies, and roll out new requirements for the tracking and reconciliation of program inventories.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2022.

The Department agrees to develop and implement policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web-based Supply Chain Management system to ensure inventory records are complete and accurate.

Starting in January 2021 the Department began developing a position description for an Inventory Specialist with the focus of ensuring accurate and thorough accounting of all year-end inventory and reconciliations. The position was hired in April 2021. Due to the implementation of the inventory database and the timing of beginning and ending inventories, the Department anticipates being able to do a full reconciliation of inventories by December 2022.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2022.

The Department agrees to develop and implement a tracking system for food inventory at recipient agencies and Regional Food Banks using the Web Supply Chain Management system receipts as the basis of food received, including the maintenance of supporting documents.

The Department is undertaking an inventory overhaul which includes implementing a new inventory database and creating and hiring an Inventory Specialist. The Department recognized the need for inventory software and started the process of obtaining it in June 2020. In May 2021, the Department received a signed licensing agreement for a new database which is expected to be implemented in six months per an OIT timeline. In addition to the database, the Department recently hired a new Inventory Specialist position. This position will lead the development of policies, procedures, inventory reconciliations, and monthly report management.

Once the Inventory Specialist has a comprehensive understanding of federal and state policy and the new database software, the Department will develop policies and procedures, training for

partner agencies, and roll out new requirements for the tracking and reconciliation of program inventories.

INTERNAL CONTROLS OVER LEAP ELIGIBILITY DETERMINATION

The Low-Income Home Energy Assistance Program (LEAP) is a federal program that helps eligible low-income Colorado families, seniors, and individuals pay a portion of their winter home heating costs. In most cases, the energy assistance benefit is paid directly to the household energy supplier. The Department's Food and Energy Assistance Division is responsible for ensuring that the Department complies with federal and state requirements for this program. LEAP works to keep communities warm during the winter (November through April), which is also known as the LEAP season. In Fiscal Year 2020, the Department expended a total of \$63.8 million in federal funds for LEAP.

The Department has contracted with a vendor, Discover Goodwill, to process LEAP applications for 50 of the State's 64 counties. Applications from the remaining 14 counties are processed at a local social/human services office or county, as applicable. Applications can be submitted online or dropped off at a local social/human services office, or mailed/mailed to the residing county or contractor, as applicable. A LEAP technician enters non-online application information into the LEAP system, Salesforce. Salesforce performs eligibility determinations based on information entered and schedules payments to energy providers for eligible recipients.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over the LEAP eligibility determination process, as well as to determine whether the Department complied with applicable federal LEAP eligibility requirements, during Fiscal Year 2020.

We reviewed the Department's LEAP eligibility internal controls in place during Fiscal Year 2020. We also performed a walkthrough of the eligibility determination process. In addition, we performed testing over a sample of 40 out of 74,972 LEAP applicants' information and related eligibility determinations to determine whether information was input correctly into Salesforce, and if eligibility determinations were appropriate.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following:

- The Department's *LEAP Training and Operations Manual* [Version 2019-2020, Section 4: Household Income] states that child support income is countable in calculating the applicant's gross income.
- State regulation [9 CCR 2503-7 3.752.211.H] states that cents are not considered in the social security benefits in calculating gross income.
- State regulation [9 CCR 2503-7 3.751.1] requires that applications for households in an emergency situation shall be "processed expeditiously and eligibility determined within fourteen calendar days of notification of the emergency by the application to the county department." An emergency application is a household

which has had heat service discontinued or is threatened with discontinuance of heat service.

- According to Uniform Guidance [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

In nine out of 40 cases tested (23 percent), we identified at least one error. These errors did not ultimately impact the applicant's eligibility for LEAP benefits during the Fiscal Year 2020 LEAP season. Specifically, we found the following:

- In three cases, gross income was not calculated correctly. Specifically, in one case, cents from the applicant's social security benefit payment were incorrectly included in the gross income calculation; in a second case, the applicant's gross income was overstated by \$500; and in a third case, the applicant's child support payments were erroneously excluded from gross income.
- In one case, one individual was not included as a household member even though the applicant had provided the social security number for the individual.
- In one case, a household's emergency application was processed fifteen calendar days after receipt of the application, which was one day late.
- In seven cases, information entered into Salesforce did not match the application documents. For example, one applicant's birthday in Salesforce did not agree to the application document and another

applicant’s address in Salesforce did not match the address in the application.

WHY DID THESE PROBLEMS OCCUR?

The Department did not adequately train its LEAP technicians to ensure that the entry of application data into Salesforce fully matched the supporting documentation, and that income and number of households were entered into the system accurately. Specifically, we noted that the nine cases with issues were approved solely by the LEAP technicians, but they did not identify and correct the errors.

WHY DO THESE PROBLEMS MATTER?

Failing to identify errors in Salesforce increases the risk that the Department will fail to provide LEAP benefits to eligible individuals and families, or will provide LEAP benefits to ineligible individuals and families. Furthermore, determining eligibility incorrectly may result in the Department being out of compliance with federal LEAP regulations.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	1901COLIEA 2001COESC3 2001COLIEA
FEDERAL AWARD YEARS	2019 AND 2020
PASS THROUGH ENTITY	NONE
CFDA NO.	93.568, LOW-INCOME HOME ENERGY ASSISTANCE
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	ELIGIBILITY (E)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0

THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION

RECOMMENDATION 2020-055

The Department of Human Services should strengthen its internal controls and ensure it complies with federal Low-Income Home Energy Assistance Program (LEAP) eligibility determination and documentation requirements by improving training of its technicians on data entry and review in the LEAP Salesforce system and making sure all the inputs agree to supporting documentation to ensure information in the Salesforce system is accurate.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

AGREE. IMPLEMENTATION DATE: OCTOBER 2021.

The Department of Human Services agrees to improve training in the areas of eligibility and income determinations when annual training is presented in fall of 2021 for all new and veteran technicians. The program realizes that accurate data entry into the LEAP Salesforce system is vital to help ensure accurate eligibility and payment determinations. The training will have added specialized training exercises to the training curriculum around correct data entry into the LEAP Salesforce System. Additionally, over the course of the FFY 2022 heating season the program will monitor QA/QI monthly findings for patterns of excessive data entry errors and if detected the program will offer mandatory targeted training in this area.

Although the Department agrees with this recommendation, the Department wants to note that there were zero payment or eligibility errors in the sample reviewed, thus the program is complying with federal eligibility determination requirements. LEAP undergoes extensive monitoring by the Department's Quality Assurance and Quality Improvement (QA/QI) Division. The goals for case accuracy

and case payment accuracy are 97% and in our current program year, FFY 2021, case accuracy rate is 96.30% and the payment accuracy rate is 96.58%. This demonstrates that the program is very close to meeting/exceeding accuracy goals of the program and these rates are based upon a much larger scale sample size. This demonstrates the program is meeting the eligibility determination requirements.

CHILD SUPPORT ENFORCEMENT PROGRAM

The federal Child Support Enforcement program provides financial assistance to states to enforce support obligations owed by non-custodial parents, locate absent parents, establish paternity, and obtain child and spousal support. The Child Support Enforcement program was enacted under Title IV-D of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, this program is referred to as Child Support Enforcement (CSE or Program). During Fiscal Year 2020, CSE expenditures totaled approximately \$73.1 million in federal and state funds.

The Department's Division of Child Support Services is responsible for overseeing CSE and ensuring that the Department complies with federal and state requirements for this program. CSE is administered at the local level by the county child support offices within the county departments of human/social services and the Department is responsible for monitoring the counties' administration of the Program. County workers enter CSE case information, such as child support payments received from a non-custodial parent and child support payments sent to a custodial parent, into the Automated Child Support Enforcement System (ACSES), a statewide computer system which provides case management and financial management for child support payments. ACSES processes case files automatically when information such as a child support payment is entered. The system will then allocate the

payment as entered by the county worker based on the case documentation, such as court orders. Certain users within ACSES have the ability to manually override the system's processes for calculating and recording child support payments. For example, in certain situations the system is unable to complete the payment allocation for a case and the caseworker must go into the system and manually allocate the payment to complete the transaction.

The Department's QA Division is responsible for the CSE quality review process, which is designed to ensure that counties are following federal requirements, as well as the Colorado Code of Regulations. Specifically, each month the QA Division reviews a sample of cases within ACSES to determine whether cases are being administered correctly.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over ACSES to determine whether the Department had adequate internal controls over the system during Fiscal Year 2020.

The audit work included performing inquiries of Department staff to determine what processes they have in place for monitoring and reviewing manual overrides within ACSES. We also obtained and reviewed reports relating to overrides performed in ACSES and a listing of users who have access to perform overrides.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations [45 CFR 307.13] related to the Child Support Enforcement information system indicate that state agencies shall "monitor routine access to and use of the computerized support enforcement system through methods such as audit trails and feedback mechanisms to guard against, and promptly identify unauthorized access or use."

The Office of the State Controller’s *Fiscal Procedures Manual* [Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives* and Section 3.7a, *State of Colorado Accounting Organization Shares Responsibilities*] requires state departments to “establish internal controls for their departments” in order to “...maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability, and provides for the prevention and detection of fraudulent activity.”

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we found that the Department did not have sufficient internal control processes in place during Fiscal Year 2020 related to manual overrides of ACSES system controls related to payment allocations. Specifically, Department staff indicated that they do not have processes in place to require county staff to review ACSES allocation overrides after they occur or to require Department staff to review or monitor overrides centrally.

In Fiscal Year 2020, we found that a total of 16,186 overrides, with a net effect of approximately \$4.6 million, were performed by 145 users within ACSES.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked adequate internal controls to ensure that higher risk cases, such as those with manual overrides, are reviewed to ensure they are accurate. Specifically, the Department does not have a process to separately monitor or review override activity within ACSES. The Department’s existing review process does not include a specific review of manual overrides of the system, which may represent an increased fraud risk. Department staff indicated that cases with an override are included in the population of cases from which their QA Division selects

for review. However, staff also indicated that the QA Division does not separately identify and select cases with overrides for review. We determined that the cases with manual overrides represented approximately 0.7 percent of the 2.4 million transactions logged in Fiscal Year 2020; this small proportion means that it is very unlikely that any cases with a manual override will be selected for review by the QA Division.

WHY DO THESE PROBLEMS MATTER?

Failing to monitor manual overrides increases the risk of errors not being corrected in the allocation and administration of child support payments and also presents an opportunity for fraud not being detected. Errors or fraud relating to child support payments can result in incorrect payments being sent on behalf of a child. Furthermore, the Department risks not being in compliance with federal regulations relating to CSE. This can result in federal disallowances and recoveries being imposed on the Department.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	2001COCSES
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.563, CHILD SUPPORT ENFORCEMENT
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-056

The Department of Human Services should improve its internal controls over the Automated Child Support Enforcement System (ACSES) by developing and implementing a formal written policy to ensure that manual override activity within ACSES is separately monitored and reviewed.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Department of Human Services agrees that it will improve its internal controls over the Automated Child Support Enforcement System (ACSES) by developing and implementing a formal written policy to ensure that manual override activity within ACSES is separately monitored and reviewed; however, the Department of Human Services would like to note that the cases with manual overrides are not considered higher risk cases and does not believe these are higher risk for fraud.

NATIONAL SCHOOL LUNCH PROGRAM FOOD INVENTORY RECONCILIATION

The Department is in-charge of managing the procurement, storage, and distribution of donated agricultural commodities provided through and administered by the USDA's National School Lunch Program (Lunch Program) [CFDA No. 10.555]. This program is part of the USDA's Child Nutrition Cluster programs.

The federal Child Nutrition Cluster programs are intended to (1) assist states in administering food services that provide healthy, nutritious meals to eligible children in public and nonprofit private schools, residential child care institutions, and summer recreation programs; and (2) encourage the domestic consumption of nutritious agricultural commodities.

USDA enters into agreements with states for the distribution of USDA-donated foods. The states, in turn, enter into agreements with local Lunch Program operators, which are defined collectively as recipient agencies. The Department's responsibility under the Lunch Program includes hiring a food logistics vendor to purchase food products and deliver them to schools and child care centers (recipient agencies) throughout Colorado; and tracking, maintaining, and reconciling inventory records for the food products. The Department contracts with a warehouse in Colorado Springs to store its food inventory.

Once a donated food shipment arrives at the Department-contracted warehouse, the warehouse staff count the food to compare it to the provided Bill of Lading (BOL), review it for good condition, and check the temperature of all cases. The food logistics vendor then picks up the donated food from the warehouse and delivers it to the schools. The schools are responsible for inspecting the load, counting the items

received, and signing off on the BOL to certify that it is accurate. The food logistics vendor keeps a copy of the BOL.

The Colorado Department of Education (CDE) is responsible for all non-inventory related federal requirements for the Lunch Program. For example, CDE is responsible for collecting and tracking total school lunches served, which dictates the volume of donated foods the State receives.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the Department had adequate internal controls over and complied with inventory-related requirements for the Lunch Program during Fiscal Year 2020, which included determining whether the Department maintained accurate and complete records with respect to the receipt, distribution, and inventory of USDA-donated foods through the Lunch Program and performed inventory reconciliations throughout the fiscal year.

We obtained the Department's procedures for preparing its fiscal year-end and monthly reconciliations of its Lunch Program inventory and documentation related to the receipt and shipment of the Lunch Program's donated foods. We also requested that the Department provide its fiscal year-end inventory reconciliation. We obtained and tested two monthly inventory reconciliations prepared by the Department for Fiscal Year 2020.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against these requirements:

Federal regulations [7 CFR 250.12(b)] for the Lunch Program require that the Department take a physical inventory of its Lunch Program

donated foods at its warehouse and reconcile the results of the physical inventory annually with the warehouse's inventory records. The Department must maintain the results of the inventory and the reconciliation itself or ensure the warehouse maintains the documentation. The regulations also require that the Department, as the distributing agency, report any donated food losses, and ensure that restitution is made for such losses.

Federal regulations [7 CFR 250.19(a)] require that the Department, as a distributing agency, keep complete records of donated foods. Failure to maintain these records shall be considered "prima facie evidence of improper distribution or loss of donated foods." The Department must ensure that "restitution is made for the loss of donated foods, or for the loss or improper use of funds provided for, or obtained as an incident of, the distribution of donated foods" [7 CFR 250.16 (a)]. Records relating to requirements for donated foods must be retained for a period of three years from the close of the fiscal or school year to which they pertain [7 CFR 250.19(b)].

The Department's *Inventory Tracking and Reconciliation* policy for the Lunch Program requires the Department to perform a reconciliation between incoming inventory from the USDA and shipping reports provided by the food logistics vendor. The procedure states that "any variances between the Reconciliation Spreadsheet and Physical Inventory are given to the food logistics vendor to check and agree on. If there is a significant variance the program completes a food loss investigation which may result in financial reimbursement."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully reconcile its Lunch Program donated food inventory at fiscal year end to the underlying records. Specifically, the Department conducted a fiscal year end physical inventory at the warehouse and compared the physical inventory counts to the inventory provided by the USDA throughout the fiscal year and

what was delivered to schools and child care centers by the food logistics vendor, but did not follow-up and resolve variances noted through the comparison. Specifically, we noted that 25 of the 30 (83 percent) food items the Department compared between the USDA-provided and food logistics vendor-provided documentation contained differences. The overall gross value of the variances totaled \$4,507, with a net variance of \$259.

We also noted that the Department did not obtain from the warehouse or retain records of the receipt and distribution of the Lunch Program's donated inventory during the fiscal year. Rather, at fiscal year end, Department staff obtained records from the USDA database and reports provided by the food logistics vendor, and compared the reports with the warehouse's inventory for the Lunch Program's inventory reconciliation.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have sufficient internal controls in place over its Lunch Program inventory during Fiscal Year 2020. First, the Department failed to follow its Lunch Program procedures related to completing an annual reconciliation of Lunch Program-donated foods and to investigate any inventory variances. The Department stated that the reason for the variance was that the food logistics vendor did not provide final shipping reports; however, the Department did not follow up and obtain the final shipping reports from its food logistics vendor to determine if the variances were resolved.

Second, the Department does not have policies and procedures requiring that Department staff obtain from the warehouse and retain Lunch Program receipts and distributions, such as BOLs for the USDA shipments received by the warehouse and the BOLs for the distributions made by the food logistics vendor to the schools, and therefore, did not have adequate information to complete the fiscal year-end reconciliation.

WHY DO THESE PROBLEM MATTER?

If the Department does not obtain and maintain the Lunch Program’s inventory records, it will be out of compliance with federal guidance. In addition, if the Department does not reconcile its food inventory and investigate variances, food loss or waste could occur and the Department would be required to pay the federal government for this loss. By not having a proper tracking of inventory, this could also result in the Department not having sufficient food to provide the schools for children.

FEDERAL DEPARTMENT	DEPARTMENT OF AGRICULTURE
FEDERAL AWARD NUMBER	193CO002N2533
FEDERAL AWARD YEAR	2019
PASS THROUGH ENTITY	NONE
CFDA No.	10.555, NATIONAL SCHOOL LUNCH PROGRAM
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION 2020-057

The Department of Human Services (Department) should ensure that it complies with U.S. Department of Agriculture’s (USDA) federal requirements for the National School Lunch program by:

- A Completing fiscal year-end reconciliations of its donated foods inventory, including investigating and resolving all identified variances.
- B Developing and implementing policies and procedures for the Department to obtain and maintain complete inventory records, including Bills of Lading for the USDA shipments received by the

warehouse and for the distributions made by the food logistics vendor to the schools. This should include maintaining its own records for verifying USDA and vendor information.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department agrees with conducting an annual physical inventory as it has in other previous years. During the audit test period, this had not occurred due to the pandemic. The Department also agrees that the physical inventory will be reconciled to the book inventory.

B PARTIALLY AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department partially agrees with this recommendation. Specifically, the Department agrees to require its contracted warehouse to obtain and maintain complete inventory records, including Bill of Ladings for the USDA shipments received by the warehouse and the Bill of Ladings for the distributions made by the food logistics vendor to the schools. These records will be required to be furnished by the contracted warehouse when the Department or any other regulatory body perform reviews. The Department disagrees to obtain and maintain the complete inventory records at the state level.

AUDITOR'S ADDENDUM

Federal regulations [7 CFR 250.19(a)] require that the Department, as a distributing agency, keep complete records of donated foods. Although the Department contracts with a warehouse to maintain the donated foods inventory and to obtain and maintain complete inventory records, the requirement for proper maintenance of inventory records is ultimately the Department's responsibility.

AUTOMATED CHILD SUPPORT ENFORCEMENT SYSTEM (ACSES)— INFORMATION SECURITY

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and Governor’s Office of Information Technology (OIT) in separate, confidential memoranda.

The Department’s Division of Child Support Services administers the State’s Child Support Services Program (Program), which is partially funded through the federal Child Support Enforcement grant [CFDA No. 93.563]. The purpose of the Program is to establish and enforce medical and financial support orders, and collect funds related to support orders. To meet the Program’s purpose, the Department relies on ACSES to support the State’s case management of 150,000 caseloads and process over \$450 million in child support payments annually. ACSES has been operating since 1986 and also has a web-based portal, eCSE, allowing the public to request services and the ability to make child support payments, among other functionality. ACSES contains protected health information, personally identifiable information, and federal tax information that is governed by the IRS. As an essential application for the State, ACSES provides child support enforcement services that are critical for Colorado families. ACSES is supported by funding from the federal government and is subject to security compliance requirements related to protected health information,

personally identifiable information, and federal tax information. The Department, its IT service provider—the Governor’s Office of Information Technology (OIT)—and external vendors are working together to modernize the ACSES application, as well as the responsibility for the information security of both the application and its data. Information security over ACSES is a shared responsibility between the Department, OIT, and an external vendor.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department and OIT had appropriate information security controls in place and operating effectively over the ACSES system. Our audit work involved interviews of Department and OIT staff, as well as reviews of relevant, supporting documentation.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following:

- State information security policies developed and issued by the Department and OIT.
- Federal information security requirements issued by the federal Office of Child Support Enforcement and the IRS.
- Contractual requirements between OIT and the external vendors.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department and OIT were not complying with certain state, federal, and contractual information security requirements.

WHY DID THESE PROBLEMS OCCUR?

The Department and OIT did not provide explanations for the majority of the problems we found. In those instances where we were provided with explanations, OIT stated that staff were following state policies, instead of Department requirements, as well as the need to finish certain projects, and the Department stated that there was a misunderstanding of information security requirements and a lack of staff to enforce the requirements.

WHY DO THESE PROBLEMS MATTER?

In combination, the deficiencies we found could threaten the confidentiality, integrity, and availability of ACSES and the data in the system.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	2001COCSSES
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.563, CHILD SUPPORT ENFORCEMENT
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-058

The Department of Human Services should improve the Automated Child Support Enforcement System's information security controls by:

- A Mitigating the information security problems noted in the confidential finding PART A.
- B Mitigating the information security problems noted in the confidential finding PART B.
- C Mitigating the information security problems noted in the confidential finding PART C.
- D Mitigating the information security problems noted in the confidential finding PART D.
- E Mitigating the information security problems noted in the confidential finding PART E.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department of Human Services will improve ACSES information security controls by mitigating the problems noted in the confidential finding part A.

- B AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Department of Human Services will improve ACSES information security controls by mitigating the problems noted in the confidential finding part B.

C AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department of Human Services will improve ACSES information security controls by mitigating the problems noted in the confidential finding part C.

D AGREE. IMPLEMENTATION DATE: NOVEMBER 2020.

The Department of Human Services has improved ACSES information security controls by mitigating the problems noted in the confidential finding part D.

E AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Department of Human Services will improve ACSES information security controls by mitigating the problems noted in the confidential finding part E.

RECOMMENDATION 2020-059

The Governor's Office of Information Technology should improve the Automated Child Support Enforcement System information security controls by:

- A Mitigating the information security problems noted in the confidential finding PART A.
- B Mitigating the information security problems noted in the confidential finding PART B.
- C Mitigating the information security problems noted in the confidential finding PART C.
- D Mitigating the information security problems noted in the confidential finding PART D.
- E Mitigating the information security problems noted in the confidential finding PART E.

- F Mitigating the information security problems noted in the confidential finding PART F.
- G Mitigating the information security problems noted in the confidential finding PART G.
- H Mitigating the information security problems noted in the confidential finding PART H.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part A of the confidential finding.

- B AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part B of the confidential finding.

- C AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part C of the confidential finding.

- D AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding and will work with the Department to mitigate the problems identified in Part D of the confidential finding.

E AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part E of the confidential finding.

F AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part F of the confidential finding.

G AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part G of the confidential finding.

H AGREE. IMPLEMENTATION DATE: JULY 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part H of the confidential finding.

ACSES—COMPUTER OPERATIONS

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and OIT in separate, confidential memoranda.

ACSES has been designated as an essential application for the State of Colorado, and the Department and OIT work to ensure that appropriate controls are in place for the ongoing operation and continuity of the application. The Department and OIT have entered into an interagency agreement to provide certain technological support for ACSES, in coordination with the ACSES vendors.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department and OIT had select operational controls designed, in place, and operating effectively over ACSES. We performed our audit work through inquiry of Department and OIT personnel and inspection of documentation within these process areas.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the federal Office of Child Support Enforcement security requirements and both the Colorado Information Security Policies and OIT Cyber Policies.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified problems related to the Department's and OIT's computer operations controls for ACSES.

WHY DID THESE PROBLEMS OCCUR?

The Department and OIT did not provide causes for all of the problems we identified. In those instances when causes were provided, the Department states that select IT procedures were not approved by management and in effect for Fiscal Year 2020, and OIT stated that it did not comply with federal and state requirements due to resource limitations caused by the COVID-19 pandemic.

WHY DO THESE PROBLEMS MATTER?

Without fully developed ACSES computer operational processes, the Department and OIT may be at risk of not being able to continue operating the ACSES system if a system disruption were to occur. This, in turn, could adversely impact the State’s ability to effectively administer its Child Support Enforcement program and could result in sanctions related to future federal funding that the ACSES program depends on to fulfill its mission.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	2001COCSSES
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.563, CHILD SUPPORT ENFORCEMENT
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION 2020-060

The Department of Human Services should improve computer operations controls and processes for the Automated Child Support Enforcement System by:

- A Mitigating the problems identified in PART A of the confidential finding.
- B Mitigating the problems identified in PART B of the confidential finding.
- C Mitigating the problems identified in PART C of the confidential finding.

- D Mitigating the problems identified in PART D of the confidential finding.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

- A AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Department agrees with this finding. The Department will work with the Governor's Office of Information Technology to ensure the problems identified in Part A of the confidential finding are mitigated.

- B AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Department agrees with this finding. The Department will work with the Governor's Office of Information Technology to mitigate the problems identified in Part B of the confidential finding.

- C AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Department agrees with this finding. The Department will work to mitigate the problems identified in Part C of the confidential finding.

- D AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Department agrees with this finding. The Department will create a process to ensure that problems identified in Part D of the confidential finding are mitigated.

RECOMMENDATION 2020-061

The Governor's Office of Information Technology should improve computer operational processes of the Automated Child Support Enforcement System by reprioritizing staff and working with key Department of Human Services' personnel to ensure compliance with all applicable state and federal information security requirements by:

- A Mitigating the problems identified in PART A of the confidential finding.
- B Mitigating the problems identified in PART B of the confidential finding.
- C Mitigating the problems identified in PART C of the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work with the Department to mitigate part A of the confidential findings.

- B AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work with the Department to mitigate part B of the confidential findings.

C AGREE. IMPLEMENTATION DATE: MARCH 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will collaborate with stakeholders to mitigate part C of the confidential findings.

ACSES VENDOR MANAGEMENT

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and OIT in separate, confidential memoranda.

The Department has contracted with OIT to provide additional support for the Department's continued ACSES modernization project. OIT, in turn, has contracted additional support of ACSES to external vendor contracts. OIT has responsibility for the performance of processes assigned to its vendors.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department's and OIT's ACSES vendors were complying with contractual, state, and federal information security requirements. We discussed this with the Department and OIT staff, as well as inspected related vendor management documentation from the Department and OIT.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the federal Office of Child Support Enforcement security requirements and both the Colorado Information Security Policies and OIT Cyber Policies.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified vendor management problems related to the Department's and OIT's oversight of ACSES vendors.

WHY DID THESE PROBLEMS OCCUR?

The Department and OIT stated that they believed their vendor management process was sufficient for holding the vendor accountable. However, the vendor management process did not cover all areas to ensure compliance with contractual, state, and federal security requirements. OIT did not provide explanations as to why certain other problems occurred.

WHY DO THESE PROBLEMS MATTER?

Without proper vendor management controls in place for ensuring ACSES vendors comply with contractual, state, and federal security requirements, the Department and OIT have an increased risk of adverse cyber incidents occurring that may impact ACSES and its data. Specifically, such incidents could affect mission critical areas such as the confidentiality, integrity, and availability of the system and its data.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBER	2001COCSES
FEDERAL AWARD YEARS	2018, 2019, AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.563, CHILD SUPPORT ENFORCEMENT
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-062

The Department of Human Services should improve vendor management oversight of the Automated Child Support Enforcement System by mitigating the problem identified in the confidential finding.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Department of Human Services will improve vendor management oversight of ACSES by mitigating the problem identified in the confidential finding.

RECOMMENDATION

2020-063

The Governor’s Office of Information Technology should improve vendor management oversight of the Automated Child Support Enforcement System by:

- A Mitigating the problem identified in PART A of the confidential finding.
- B Mitigating the problem identified in PART B of the confidential finding.
- C Mitigating the problem identified in PART C of the confidential finding.
- D Mitigating the problem identified in PART D of the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

- A AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part A of the confidential finding.

- B AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part B of the confidential finding.

- C AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part C of the confidential finding.

- D AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding. OIT will work to mitigate the problems identified in Part D of the confidential finding.

LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LEAP) SYSTEM AND DATA SECURITY

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and OIT in separate, confidential memoranda.

The Department utilizes the LEAP system to manage LEAP eligibility and data transfers.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department, with OIT involvement, performed certain system and data security requirements. We interviewed Department LEAP and OIT staff, as well as reviewed various security documents.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our work against OIT’s Cyber Policies and Technical Standards.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department and OIT did not provide documentation to demonstrate whether the LEAP system had certain system and data security requirements established during the Fiscal Year 2020 audit.

WHY DID THESE PROBLEMS OCCUR?

By the end of our fieldwork in September 2020, the Department and OIT did not provide explanations for the information system and data problems we identified.

WHY DO THESE PROBLEMS MATTER?

Without system and data security requirements being established, the Department and OIT may not be able to adequately secure the LEAP system and its data or provide for the most appropriate levels of confidentiality, integrity, and availability over them. Ultimately, these problems increase the risk of unauthorized access and changes to the system and its data, which may also have an adverse impact on the reliability of the system and its data as it relates to financial reporting.

FEDERAL DEPARTMENT	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	1901COLIEA 2001COESC3 2001COLIEA
FEDERAL AWARD YEARS	2019 AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.568, LOW-INCOME HOME ENERGY ASSISTANCE
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-064

The Department of Human Services should improve IT controls over its Low-Income Home Energy Assistance Program system by working with the Governor's Office of Information Technology to mitigate the system and data security problems identified in the confidential finding.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Department of Human Services will work with OIT to mitigate the system and data security problems identified in this confidential finding.

RECOMMENDATION

2020-065

The Governor's Office of Information Technology should improve IT controls over the Low-Income Home Energy Assistance Program system by mitigating the system security problems identified in the confidential finding.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: JUNE 2021.

The Governor's Office of Information Technology (OIT) agrees with this finding and will work with the Department to mitigate the system and data security problems identified in the confidential finding.



DEPARTMENT OF LABOR AND EMPLOYMENT

The Department of Labor and Employment (Department) is responsible for ensuring compliance with regulations, performing safety inspections, and the administration of various programs; principal among them are Colorado's Unemployment Insurance Program, Colorado's Workers' Compensation program, workforce development programs, and the Vocational Rehabilitation program.

Please refer to the introduction to the Department of Labor and Employment chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

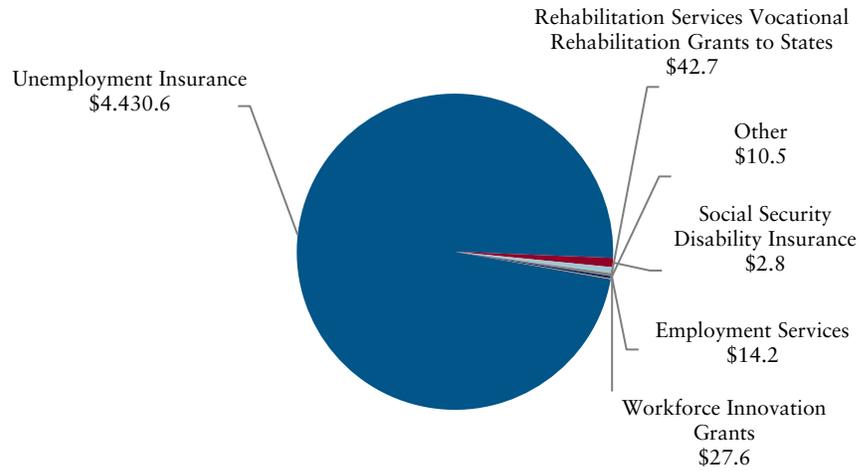
As part of our Fiscal Year 2020 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Unemployment Insurance [CFDA No. 17.225]
- Rehabilitation Services Vocational Rehabilitation Grants to States [CFDA No. 84.126]
- Social Security Disability Insurance [CFDA No. 96.001]

In Fiscal Year 2020, the Department's expenditures for these programs were approximately \$4.5 billion. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program for the Department.

DEPARTMENT OF LABOR AND EMPLOYMENT
 FISCAL YEAR 2020 EXPENDITURES
 BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified issues resulting in two findings related to the Department of Labor and Employment’s administration of the Unemployment Insurance and Rehabilitation Services Vocational Rehabilitation Grants to States programs.

The following comments were prepared by the public accounting firm of BDO USA, LLP, which performed the Fiscal Year 2020 audit work at the Department under contract with the Office of the State Auditor.

UNEMPLOYMENT INSURANCE

The Unemployment Insurance (UI) program, created by the Social Security Act, provides benefits to unemployed workers for periods of involuntary unemployment and helps stabilize the economy by maintaining the spending power of workers while they are between jobs. The U.S. Department of Labor provides grant funding for each state to design and administer its own UI program within federal requirements. The Department’s Division of Unemployment Insurance

is responsible for the administration and monitoring of Colorado's UI programs, including the establishment of policies and operating procedures which comply with federal requirements; determining claimant eligibility and making payment of UI benefits to claimants; and administering the programs in accordance with established policies and procedures. The regular UI program provides coverage to most salary and wage workers and is funded primarily by state UI taxes assessed on covered employers. These taxes are required to be deposited into the State's Unemployment Trust Fund for the purpose of making UI payments under the federally approved state unemployment law. As part of the administration of this program, the Department uses the Colorado Unemployment Benefits System (CUBS) to aid in determining eligibility for UI benefits.

On March 13, 2020, the President of the United States issued the Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak, and Congress subsequently passed the Emergency Unemployment Insurance Stabilization and Access Act of 2020 (EUISAA) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Both EUISAA and the CARES Act included additional federal funding for, and eased restrictions on, all states' UI programs. The CARES Act created three temporary unemployment compensation entitlement programs that are federally funded:

- The Pandemic Unemployment Assistance (PUA) program provided assistance for individuals not eligible for regular UI, which includes self-employed individuals; gig workers, who are independent contractors who work temporary jobs, typically in the service sector; and other independent contractors. These benefit payments were available specifically for individuals who lost employment due to the COVID-19 pandemic.
- The Pandemic Emergency Unemployment Compensation Program (PEUC) provided an additional 13 weeks of UI benefits for unemployed workers who have exhausted regular UI benefits.

- Federal Pandemic Unemployment Compensation provided an additional \$600 weekly to all unemployed workers receiving regular UI, PUA, or PEUC benefits.

Also in March 2020, the Governor declared a state of emergency relating to COVID-19 and issued Executive Order 2020-12 (Executive Order) to expedite UI benefits claim processing and payment distributions. To accomplish the directive, the Executive Order suspended various statutory provisions, including the requirement for the Department to wait a specified number of days before paying a claim, which was part of the adjudication process.

The Department is responsible for reviewing, or adjudicating, claims to ensure that claimants are eligible and entitled to receive UI benefits. As part of the adjudication process, wages reported by the claimant, other than the new PUA claims, are compared to employer reported wages submitted to the Department on a quarterly basis, and the Department sends a notification to the last employer to determine the validity and reason for the claimant leaving the workplace. In order to adjudicate PUA claims, the Department is required to review the self-employment income reported by the claimant. In addition, the Department performs additional procedures, such as requesting information from the claimant and claimant's last employer, to identify potential issues with a claimant's ability and availability to work, and to ensure that the claimant is actively looking for work. If information provided by an interested party relating to the reason for leaving the workforce does not agree to the claimant information, the Department follows up on the information and issues eligibility determinations, as appropriate. Prior to the Executive Order going into effect, the Department adjudicated claims prior to payment, which the Department indicated was generally a 4- to 6-week process.

The Department is responsible for identifying overpayments to allow the Department to take appropriate follow-up action. The Department has established procedures to assist with the identification of overpayments, including cross-matching of earnings and incarceration

information. The Department is required to use the federal Treasury Offset Program (TOP) to recover debts that remain uncollected after one year of the establishment of the overpayment. These debts include benefit overpayments due to fraud and overpayments due to a claimant's failure to report earnings.

Because of the COVID-19 pandemic, during Fiscal Year 2020, the Department paid more than 15 times the annual benefits for unemployed individuals as in a typical year. During the fiscal year ended June 30, 2020, the Department expended approximately \$2.9 billion of federal funds for this program and an additional \$1.5 billion was paid from the regular UI program.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal requirements for the UI program during Fiscal Year 2020. These federal requirements consisted of eligibility and allowable costs for the UI program and special provision requirements for overpayments of UI benefits.

As part of our testing procedures, we interviewed Department staff to gain an understanding of the Department's internal controls over the processing of UI payments, and the impacts on UI as a result of the pandemic. We requested the listings of UI claims that had not been adjudicated as of June 30, 2020, and PUA overpayments that were identified in October 2020 but related to UI claims paid between March and June 2020, and the related support. In addition, we requested the detail of UI benefit payments that were processed by the Department from March to June 2020, the period during Fiscal Year 2020 in which additional UI payments were issued as a result of the COVID-19 pandemic. We received the detail of benefit payments for this time period in three different populations: standard UI payments, payments

that could not be processed through CUBS—referred to as manual payments, and PUA payments.

We also interviewed Department staff to gain an understanding of the Department’s internal controls over the establishment of overpayments and to determine whether they were using the TOP as required by federal regulations. In addition, we selected a sample of 60 overpayments that were identified by the Department during the fiscal year ended June 30, 2020, to ensure that the Department was properly identifying and handling overpayments in accordance with its procedures.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Department was not able to provide documentation for several areas of the UI program and we were unable to perform testing to determine the Department’s compliance for eligibility, allowable costs, and special provision requirements for overpayments of UI benefits. Specifically:

- **BACKLOG OF UI ADJUDICATION ISSUES.** The Department could not provide a listing of the claims, either regular UI or PUA, that had not been adjudicated as of June 30, 2020. Therefore, we could not perform testing to determine if the individuals were eligible to receive benefits, received the appropriate amount of benefits, or needed to repay a portion of their benefits to the Department. In February 2021, the Department stated that it had not adjudicated, and still needed to review, approximately 206,000 standard UI issues, representing about 82,000 unique claimants, for payments that were processed prior to June 30, 2020, in order to determine whether the related claim was valid. However, the Department could not provide this listing of standard UI issues or a listing of the claimants that had gone through adjudication between July 2020

and February 2021. Furthermore, the Department could not provide the number of claims that still needed to be adjudicated for the PUA program.

The U.S. Department of Labor issued Unemployment Insurance Program Letter No. 23-20 in May 2020, to provide states with guidance regarding required program integrity functions for the UI programs under the CARES Act. The letter specifies that “states must continue to operate their programs, both new and existing, in conformity and compliance with federal laws and guidance.”

This issue was addressed in the Department of Labor and Employment chapter of our STATEWIDE FINANCIAL AUDIT REPORT, RECOMMENDATION NO. 2020-023, released in March 2021.

- **PUA OVERPAYMENTS.** The Department did not provide support for PUA overpayments that were identified by the Department in October 2020; therefore, we could not identify which claimants were associated with the overpayments or whether the overpayments were correctly calculated. According to the Department, it made an estimated \$52.1 million in PUA overpayments to 11,445 claimants, or 13 percent of PUA claimants, during Fiscal Year 2020. Subsequent to fiscal year end, in October 2020, the Department determined it would not require the claimants to repay the funds due to confusion in the form requesting wage information from PUA claimants and therefore, removed this amount of overpayments from the PUA system. Because the payments resulted in an estimated \$52.1 million in overpayments, we considered this amount to be questioned costs.

We also identified the following problem during our testing:

- **PUA FRAUDULENT PAYMENTS.** We identified approximately \$243,000 in PUA fraudulent payments that the Department determined were the result of identity theft. Through our review of the benefit payment population, we identified an invalid social security number that appeared 151 times. When we discussed these

with Department staff, they stated that once they identified the fraudulent payment due to identity theft, they assigned an invalid social security number to identify these payments for tracking purposes. Because these payments of \$243,000 were identified as fraudulent, we considered this amount to be questioned costs.

The U.S. Department of Labor issued Unemployment Insurance Program Letter No. 16-20 Change 1 in April 2020 to address questions and provide further guidance about the PUA program. An overpayment must be established for any benefits that were overpaid.

Both of these issues were addressed in the Department of Labor and Employment chapter of our STATEWIDE FINANCIAL AUDIT REPORT, RECOMMENDATION NO. 2020-023, released in March 2021.

Furthermore, the Department inappropriately suspended certain procedures during the COVID-19 pandemic. Specifically:

- **SUSPENSION OF WAGE CROSSMATCH.** The Department suspended the crossmatch process after March 31, 2020, for regular UI claims. Our testing of 60 overpayments noted that the Department identified 23 overpayments (38 percent) by performing the wage crossmatch prior to the suspension of the process.

Section 20 CFR 603.23 specifies that the Department, as a state unemployment compensation agency, “must crossmatch quarterly wage information with [Unemployment Compensation] payment information to the extent that such information is likely, as determined by the Secretary of Labor, to be productive in identifying ineligibility for benefits and preventing or discovering incorrect payments.”

As part of the Department’s adjudication process, wage checks for claimants are compared to employer reported wages submitted to the Department on a quarterly basis and the Department sends a notification to the last employer to determine the validity and reason

for the claimant leaving the workplace. In addition, the Department reviews to identify potential issues with a claimant's ability and availability to work and to ensure that the claimant is actively looking for work. If information provided by an interested party relating to the reason for leaving the workforce does not agree to the claimant information, the Department follows up on the information and issues eligibility determinations, as appropriate.

- **SUSPENSION OF TREASURY OFFSET PROGRAM.** The Department did not use the TOP in June 2020.

The Bipartisan Budget Act of 2013 requires states to use the TOP to recover covered unemployment compensation debts that remain uncollected one year after the debt was determined to be due.

- **LACK OF PRISON MATCH PROCEDURES OVER PUA CLAIMS.** The Department did not use the Appriss system to crossmatch PUA claims to prison records prior to June 30, 2020. Per discussion with Department staff, this crossmatch began in January 2021 and, at the time of our audit, the Department had not performed this match procedure for payments issued prior to January 2021.

The Division of Unemployment Insurance's Regulations Concerning Unemployment Security [7 CCR 1101-2, Section 2.8.3.6] states that a "claimant who is incarcerated and unable to accept employment under a work-release program is not available for work." As the claimant would not be available for work, the claimant would not be entitled to benefits. The Department has documented incarceration procedures to identify and handle issues when a claimant is identified as being incarcerated while receiving UI benefits. Appriss is a system that is used by the Department to perform this cross-check with prison records. In addition, the U.S. Department of Labor strongly recommends an incarceration crossmatch as one of the activities a state should use as part of its integrity functions.

WHY DID THESE PROBLEMS OCCUR?

The Department lacked a business plan and internal controls to handle the significant increase in UI claims as a result of the COVID-19 pandemic, which contributed to the issues we identified, as follows:

- **LACK OF DISASTER PLAN.** The Department did not have a plan in place to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic. The Executive Order enacted in March 2020 directed the Department to expedite UI benefits claim processing and distribution of payments. Since the Department did not have a plan in place for addressing the significant increase in demand for benefits, it did not adjudicate all claims during the last 3 months of Fiscal Year 2020 during the start of the COVID-19 pandemic. This led to the backlog we noted.
- **LACK OF REPORTING.** The Department did not have reports available regarding key areas of the UI programs, including listings of unadjudicated claims and overpayments, including PUA, by claimant as of any point in time. We also found inconsistencies in the data provided for the claimants and benefits paid during the fiscal year. For example, the detail of overpayments established during Fiscal Year 2020 did not provide information to identify the claimant associated with the overpayment; therefore, we could not compare these overpayments to the claimants that received payments during March to June 2020. In addition, as previously noted, we received the benefits paid data for the period March to June 2020 in three different populations. The information provided from these different populations did not contain the same elements; therefore, we could not perform procedures across all three populations.
- **FRAUDULENT PAYMENTS.** Prior to June 2020, the Department did not have analytical procedures that used fraud indicators to assist with analyzing claims for the identification of potential fraudulent

payments. The Department reported it began to experience an increase in suspected fraudulent payments in June 2020; at that point, the Department stated that it began developing data analytical tools to identify claims not yet paid for the presence of unique fraud indicators. Using these data analytical tools, around June 17, 2020, the Program Integrity Division established a process to place holds on claims relating to fraud (Program Integrity Hold). If a payment had fraud indicators identified, a Program Integrity Hold was established on the claim until the claimant information could be reviewed. As of June 30, 2020, there were eight fraud indicators in effect on COVID-19 pandemic claims. Per discussions with Department staff, the number of fraud indicators had increased to about 50 fraud indicators by February 2021.

- **DISCONTINUED WAGE CROSSMATCHES AND USE OF TOP.** The Department reported that it stopped performing crossmatches due to the delayed implementation of the new unemployment system that replaced CUBS. In addition, the Department reported that TOP was not used due to the Department not using another state agency that had been collecting those payments on behalf of the Department.
- **ISSUES WITH NEW PUA SYSTEM.** A fourth UI system, the PUA system, was implemented during April 2020 to handle these claims. This system was not integrated with Appriss to perform the crossmatch with prison records.

WHY DO THESE PROBLEMS MATTER?

Without the appropriate controls in place, the Department cannot ensure that only *eligible* claimants are receiving benefits in a timely manner. The significant backlog of adjudication issues did not permit us, nor was it practical to extend or apply other auditing procedures, to obtain sufficient, appropriate audit evidence to conclude whether the Department was in compliance with federal requirements for eligibility, allowable costs, and special provisions relating to overpayments. In

addition, delayed adjudication can cause difficulties in obtaining evidence to make eligibility decisions and can result in potential improper payments. A significant backlog can also affect a claimant’s past, present, or future eligibility for benefits. Furthermore, suspending the quarterly wage crossmatch and not using TOP resulted in the Department not being in compliance with federal requirements relating to special tests and provisions for overpayments. The Department’s failure to ensure compliance with federal requirements for the UI program could result in disallowed costs and federal sanctions.

FEDERAL AGENCY	DEPARTMENT OF LABOR
FEDERAL AWARD NUMBERS	UI-32693-19* UI-34154-20*
FEDERAL AWARD YEARS	2019 AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	17.225, UNEMPLOYMENT INSURANCE
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENTS	ALLOWABLE COSTS (B) ELIGIBILITY (E) SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$52,306,535
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$52,306,535
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR AUDIT RECOMMENDATION	
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION 2020-066

The Department of Labor and Employment should improve its internal controls over the Unemployment Insurance (UI) program and ensure it complies with the related federal and state requirements by:

- A Developing a disaster plan to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic.

- B Identifying the necessary reporting for the UI program and ensuring consistent reporting.
- C Continuing to use the data analytical tools to identify possible fraud that requires a Program Integrity Hold and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.
- D Resuming the quarterly wage crossmatch for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.
- E Resuming the Treasury Offset Program to recover allowable UI debt for all state and federal programs.
- F Performing crossmatch against prison records for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

- A AGREE. IMPLEMENTATION DATE: JUNE 2023.

The Unemployment Insurance Division agrees. The dramatic increase in claims load resulted from the unprecedented disaster of the Coronavirus COVID-19 Pandemic. Immediate claim load increased over 1,100% just for “regular” state unemployment claims and increased in a similar manner for all 53 jurisdictions administering unemployment programs throughout the United States. Compounding this was the creation of a new large-scale unemployment program designed for individuals traditionally considered ineligible for the receipt of unemployment benefits in the form of Pandemic Unemployment Assistance (PUA). Based on the disaster data from the Great Recession, and Hurricane Katrina, it

was readily apparent that claim load growth would be too large to follow normal claim processing procedures and provide funds available to help stabilize the local economy, resulting in Executive Order 2020-012. Within the first weeks of the pandemic, the UI Division determined that future review of data trends would also need to include the potential for the impact from a major national disaster. Such planning will be ongoing in nature and be adjusted based on ongoing lessons learned from the pandemic and will include development of processes that need to be repeatable and readily scalable. Implementation Date: June 2023

B AGREE. IMPLEMENTATION DATE: JUNE 2023.

The Unemployment Insurance Division agrees and is working with Deloitte, the Division's vendor for the MyUI+ Benefits system, to ensure the development of appropriate UI Program reports. The UI Division and Finance team meet weekly to review and refine the data requests and submit these requests to the vendor to produce reports that will capture claims adjudicated, payments, overpayments and fraud for all state and federal UI programs in FY2021 at the claimant level. In addition, having moved to a modernized benefits system, the UI Division now has a single source of record for all claims data. Finally, with measures taken over the past year to address fraudulent activity in the UI Program, CDLE will be better prepared to report data on fraud and overpayments. Moving forward, once the Executive Order expires, UI will resume standard federal program standards of determining monetary and nonmonetary eligibility prior to provision of benefits. This will allow for more accurate UI Program reports in the long term, reducing estimations and overpayments. Implementation Date: June 2023

C AGREE. IMPLEMENTATION DATE: JANUARY 2021.

The Unemployment Insurance Division agrees. The creation of Pandemic Unemployment Assistance (PUA) for individuals traditionally not eligible for the receipt of regular state unemployment benefits created an opportunity for fraudulent claims

filed as the result of identity theft. The Division recognized PUA claim filing data inconsistent with general economic conditions in June, 2020 related to claims being filed with stolen identities. The Division created automated fraud holds for claims filed within the PUA system exhibiting suspicious characteristics but did not have that same capability in the legacy system for regular unemployment claims. Data analytics were used to improve the fraud holds in the PUA system and were used to review claims activity in the legacy system where minimal identity theft activity was discovered and claims were manually shut down. In December 2020 increased suspicious activity began occurring in the state legacy system, resulting in a decision to implement MyUI+ on January 10, 2021 for all UI programs in order to apply the same fraud holds to all claims filed. Over 150,000 holds were placed on suspicious state UI claims that came from the legacy system immediately after the new system went live. As of this date, data analysis occurs multiple times per week and will continue in the future as this more sophisticated type of fraud is not expected to stop once the pandemic ends. Implementation Date: January 2021

D AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

The Unemployment Insurance Division understands and agrees that quarterly wage crossmatch is a requirement for the program and plays a vital role in ensuring program integrity. The Division currently is awaiting programming to be released into production on June 9, 2021 in order to resume these crossmatch activities and will run its first cross match for first quarter 2021. The failure to perform cross match activities after March 31, 2020, was not a result of the pandemic volume but was an unfortunate circumstance related to delayed implementation of the Division's original planned launch date for MyUI+ in 2020. The original scheduled go live was scheduled for Spring 2020 but was not able to be implemented until January 10, 2021 due to the need to stand up new federal pandemic programs. Implementation Date: December 2021

E AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

The Unemployment Insurance Division agrees and is currently on a corrective action plan with USDOL related to its failure to continue use of the federal Treasury Offset Program (TOP) program and has until December 2021 to resolve this failure. The Division ceased using TOP in 2018 when it severed a relationship with another state agency, which had been collecting those intercepts on behalf of the Division. That relationship ended due to ongoing concerns about record keeping by that state agency and whether such intercepts were properly collected in cases where claimants were making payments towards debt owed. The intent had been for the Division to implement TOP with the original implementation date for MyUI+ that was ultimately delayed. The Division is working towards implementation of this required program before the 2021 tax season begins and anticipates its integration into MyUI+ at that time. Implementation Date: December 2021

F AGREE. IMPLEMENTATION DATE: JANUARY 2021.

The Unemployment Insurance Division understands and agrees that prison record crossmatch is a requirement for the program and plays a vital role in ensuring program integrity. The prison record crossmatch was continually run in the legacy system and all federal requirements were followed in for standard UI claims. This crossmatch did not initially occur in the PUA system due to the urgency to stand up the federal PUA program quickly at the beginning of the pandemic, a separate system was stood up outside the current legacy system and programming time was reduced by not including many interfaces and cross matches, including the prison cross match. However, once all UI programs were integrated with the implementation of MyUI+ into production on January 10, 2021, this crossmatch ran against all claims filed within that system, including claims initially filed in the original stand alone PUA system. As such, this crossmatch began in January, 2021 including all PUA claims that had been previously filed. All federal requirements associated with prison record crossmatch are currently being followed for all UI programs. Implementation Date: January 2021.

VOCATIONAL REHABILITATION ALLOWABLE COSTS

The U.S. Department of Education created the Rehabilitation Services Vocational Rehabilitation Grants to States program for the operation of vocational rehabilitation programs, assisting people with disabilities to succeed at work and live independently. In Colorado, the Department's Division of Vocational Rehabilitation is responsible for administering the Vocational Rehabilitation Program (Program).

The Department is responsible for ensuring that Program expenditures are allowable. The most common Program expenditures include personnel costs and related fringe benefits, supplies, utilities, and other costs. During Fiscal Year 2020, the Department expended approximately \$42.7 million of federal funds for this program.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal allowable activities and allowable cost requirements for the Program during Fiscal Year 2020. We tested 40 payroll transactions totaling approximately \$144,000 that were charged to the Program during Fiscal Year 2020, out of a total population of \$15.9 million in salaries and benefits, to determine whether the costs were necessary and reasonable for administering the Program, and whether they complied with federal regulations and Department policy.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following criteria:

- **DEPARTMENT POLICY.** Department policy [*SPP 1060 Attendance, Leave Tracking and KRONOS Timekeeping Policy*] states that “...all KRONOS timesheets require the approval of the employee and the approval of the supervisor/manager at the end of each pay period.” The sign off is evidenced in the audit trail of the KRONOS system. This policy covers all of the Department’s payroll transactions, including those charged to federal grants.
- **FEDERAL REGULATION [2 CFR 200.430]** requires that charges to federal awards for salaries and wages be based on records that accurately reflect the work performed. These records must (1) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (2) be incorporated into the official records; (3) reasonably reflect the total activity for which the employee is compensated; and (4) support the distribution of the employee’s salary or wages among specific activities if the employee works on more than one federal award.
- **FEDERAL REGULATION [2 CFR 200.303]** states that the Department, as a federal grant recipient, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.”

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We tested 40 payroll transactions charged to the Program and identified the following issues with nine of the transactions (23 percent):

- Three did not contain evidence of approval by either the employee or the supervisor/manager as required by Department policy. These three payroll transactions totaled \$10,158. Because the payroll costs were not supported by any approvals, we considered that amount to be questioned costs.
- Three did not contain evidence of approval of the employee’s timesheet by the supervisor/manager in accordance with Department policy; these three transactions did contain evidence of the employee’s approval of the timesheet.
- Three did not contain evidence of the employee’s approval of the timesheet in accordance with Department policy; these transactions did include evidence of the manager/supervisor’s approval of the timesheet.

WHY DID THESE PROBLEMS OCCUR?

The Department did not enforce its timekeeping policy regarding approval of employee timesheets.

WHY DO THESE PROBLEMS MATTER?

The Department’s failure to ensure compliance with federal requirements for the Program could result in disallowed costs and federal sanctions.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBERS	9V1220* 9V1269*
FEDERAL AWARD YEARS	2019 AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	84.126, REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$10,158
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0

THIS FINDING DOES NOT APPLY TO A PRIOR YEAR AUDIT RECOMMENDATION

*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS.

RECOMMENDATION

2020-067

The Department of Labor and Employment should improve its internal controls over the federal Rehabilitation Services Vocational Rehabilitation Grants to States program by enforcing its timekeeping policies that require employee approval and a supervisor/manager approval of all employee timesheets, in order to ensure that payroll expenditures charged to the program are allowable.

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

AGREE. IMPLEMENTATION DATE: JUNE 2021.

CDLE and the Division of Vocational Rehabilitation are committed to ensuring compliance with federal requirements and enforcing policies regarding approval of employee timesheets (CDLE Standard Policy and Procedure SPP 1060 Attendance, Leave and KRONOS). DVR will hold its employees accountable for reviewing and approving timesheets by adding language to all employee annual Employee Performance plans (EQEP's = Employee Quality and Excellence Plan). In addition, the CDLE Payroll Unit will provide reports regularly to the Deputy Executive Director/CFO and Division Directors of employees and supervisors who have not signed timesheets. This will help identify missed timesheets in order for them to be immediately addressed. Lastly, key CDLE employees will work with Human Resources and the Payroll Unit to require employees who leave the agency to sign their timesheets before their last day of work.

DEPARTMENT OF LOCAL AFFAIRS

The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. There are five separate divisions within the Department as follows:

- EXECUTIVE DIRECTOR'S OFFICE. This office provides leadership and support for the other Department divisions including communications and media relations, legislative liaison, human resources, budgeting, and finance.
- BOARD OF ASSESSMENT APPEALS. The board hears appeals filed by real and personal property owners regarding the valuation placed on their property.
- DIVISION OF HOUSING. This division provides state and federal funding to increase the inventory of affordable housing as well as offer Housing Choice Voucher rental assistance statewide. The Section 8 Housing Choice Vouchers program, funded by the U.S. Department of Housing and Urban Development (HUD), contracts with public housing authorities and nonprofit organizations to assist low-income families, the elderly, and the disabled to afford decent, safe, and sanitary housing in the private market.
- DIVISION OF LOCAL GOVERNMENTS. This division provides technical assistance and information to local governments on available federal and state programs, performs research on local government issues, and provides information to the Governor and General Assembly on local government needs and problems.
- DIVISION OF PROPERTY TAXATION. This division coordinates and administers the implementation of property tax law throughout the State.

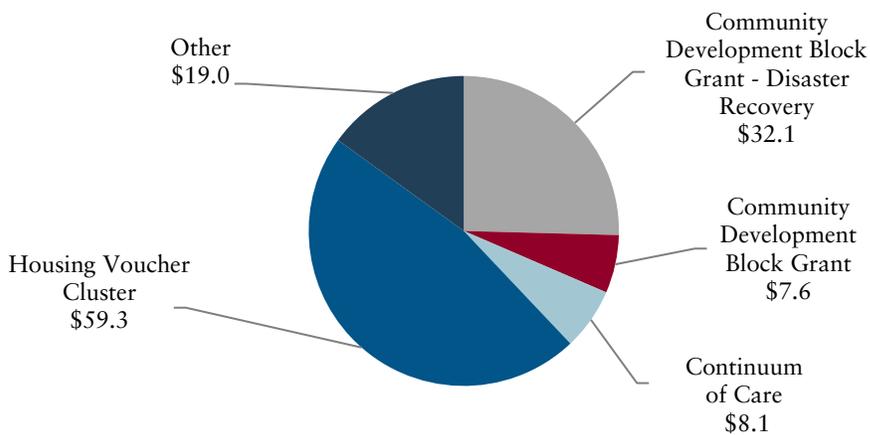
Please refer to the introduction to the Department of Local Affairs’ chapter in VOLUME I - STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

During Fiscal Year 2020, the Department expended approximately \$126.1 million in federal funds. As part of our Fiscal Year 2020 audit, we tested the Department’s compliance with federal grant requirements for the Housing Voucher Cluster, which consists of the Section 8 Housing Choice Vouchers program [CFDA No. 14.871] and Mainstream Vouchers program [CFDA No. 14.879] (Housing Voucher Programs).

In Fiscal Year 2020, the Department’s expenditures for the Housing Voucher Programs were approximately \$59.3 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

DEPARTMENT OF LOCAL AFFAIRS
FISCAL YEAR 2020 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified issues resulting in three findings related to the Department's administration of the Housing Voucher Programs.

The following comments were prepared by the public accounting firm of Eide Bailly LLP, which performed the Fiscal Year 2020 audit work at the Department under contract with the Office of the State Auditor.

SECTION 8 HOUSING CHOICE VOUCHERS AND MAINSTREAM VOUCHERS PROGRAMS—QUALITY ASSURANCE REVIEWS

The Department contracts with public housing authorities and nonprofit organizations, which are both considered subrecipients under Title 2, Part 200 of the U.S. Code of Federal Regulations, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for federal reporting purposes, to determine eligibility for the Housing Voucher Programs. The Department is responsible for supervising and monitoring its subrecipients' eligibility determinations. This responsibility includes ensuring that the subrecipients obtain and maintain documentation to support households' eligibility in the respective tenant files including, but not limited to, applications, birth certificates, social security numbers, photo identification, income verification, and rental assistance payment calculations.

As part of the Department's monitoring of subrecipients to ensure appropriate eligibility determinations, the Department performs quality assurance (QA) reviews of tenant files. Through each QA review, the Department reviews the related file to determine whether all relevant

and necessary documentation is present in the tenant file to support the eligibility determination. For Fiscal Year 2020, the Department completed 234 QA reviews of 53 subrecipients.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal eligibility requirements for the Housing Voucher Programs during Fiscal Year 2020.

We reviewed a sample of 28 of the Department's 234 QA reviews during Fiscal Year 2020 to determine whether the Department found that the tenant files contained proper support for eligibility determinations and demonstrated that the determinations were made in accordance with compliance requirements for the Housing Voucher Programs. For instances in which appropriate support was not maintained in tenant files, we determined whether the Department performed necessary follow-up actions with its subrecipients to address issues identified during the QA reviews.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our testwork against the following requirements:

Federal regulations [24 CFR 982] list eligibility-related requirements which the Department and its subrecipients must abide by in order to ensure compliance with the Housing Voucher Programs. Specifically, federal regulations [24 CFR 982.54] require the Department, as the State's primary Public Housing Agency for the Housing Voucher Programs, to adopt an administrative plan which covers topics including selection and admission of applicants, issuing or denying

vouchers, and other rules that could affect applicant eligibility. Furthermore, in accordance with these regulations, the Department must maintain support related to its QA reviews of its subrecipients, which provides evidence that subrecipients obtained baseline documentation, verified earned income, and appropriately completed housing assistance payment contracts and lease information, among other criteria, to support the eligibility determination.

The Department's *Quality Control and Improvement Plan* for the Housing Voucher Programs requires that, after a QA review occurs, "all actual file deficiencies will be identified as findings for the purposes of QA reviews. Subrecipients will be notified in writing of any findings within 15 days of the completion of the audit. They will have 30 days to correct the findings, or explain why the error(s) cannot be corrected."

Uniform Guidance [2 CFR 200.303] requires that the Department, as a federal grant recipient, "establish and maintain effective internal control over federal awards that provide reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Department identified issues that required corrective action by subrecipients in 26 of the 28 QA reviews we tested (93 percent), but failed to perform follow-up procedures as required on any of the 26 QA reviews. Specifically, in all 26 instances, the Department did not ensure the subrecipients took steps to address the issues within the 30-day timeframe. While the Department notified the subrecipients of the findings within 15 days of the completed QA review in all 26 instances, the Department did not obtain responses from the subrecipients within the following 30 days indicating the findings had been corrected or otherwise confirm that the issues were addressed. The most common errors identified in the QA reviews related to missing or

incorrect documentation in tenant files, including completed applications, birth certificates, and rent reasonableness forms.

Subsequent to our testwork, the Department requested and obtained documentation from the applicable subrecipients to verify tenants' eligibility in all 26 cases.

WHY DID THE PROBLEM OCCUR?

The Department lacked sufficient internal controls over its QA review process to ensure eligibility requirements for the Housing Voucher Programs are met by the Department's subrecipients. According to the Department, in September 2019, its QA review team underwent a substantial restructure which reassigned file audit responsibility to one person rather than multiple staff members; however, the Department failed to update policies and procedures surrounding the restructuring, which led to staff failing to ensure subrecipients corrected the errors identified during the QA reviews.

WHY DOES THIS PROBLEM MATTER?

By not ensuring that appropriate internal controls are in place over the Housing Voucher Programs eligibility processes, the Department cannot ensure that all tenants are eligible or qualified to participate in the Housing Voucher Programs. The Department must ensure that subrecipients maintain accurate and complete tenant files to demonstrate compliance with federal requirements.

FEDERAL AGENCY	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
FEDERAL AWARD NUMBER	CO911
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	14.871, SECTION 8 HOUSING CHOICE VOUCHERS; 14.879, MAINSTREAM VOUCHERS
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-068

The Department of Local Affairs should improve its quality assurance internal controls and ensure it complies with eligibility requirements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. Specifically, this should include updating quality assurance procedures and aligning these procedures with responsibilities of the restructured team.

RESPONSE

DEPARTMENT OF LOCAL AFFAIRS

AGREE. IMPLEMENTATION DATE: JULY 2021.

The Department of Local Affairs will improve its quality assurance internal controls to ensure future compliance with eligibility requirements through a revamped quality assurance process that clearly outlines the roles and responsibilities of internal staff and subrecipients as well as timelines and acceptable documentation required to complete the quality assurance review. Training for internal staff and subrecipients will be provided through a process sheet published on the website as well as presented in the monthly webinar training series. In addition, the Director of the Office of Rental Assistance will publish a “policies and procedures” manual specifically related to the quality assurance and monitoring program for subrecipients.

SECTION 8 HOUSING CHOICE VOUCHERS AND MAINSTREAM VOUCHERS PROGRAMS— ADMINISTRATIVE COSTS

The Department annually receives advance payments from the Housing Voucher Programs to cover rental payments as well as the costs of administering the programs. The Department passes some of these funds through to subrecipients operating on behalf of the Department. During Fiscal Year 2020, the Department incurred approximately \$59.3 million in federal costs for the Housing Voucher Programs—\$56.8 million for direct expenditures and \$2.5 million passed through to subrecipients for their administrative costs. Neither the Section 8 Housing Choice Voucher nor Mainstream Voucher programs have a matching requirement that subrecipients must expend state general funds in order to receive the federal funds.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal activities allowed and allowable cost requirements for the Housing Voucher Programs during Fiscal Year 2020.

We tested 40 administrative cost transactions totaling \$195,000 that were expended under the Housing Voucher Programs during Fiscal Year 2020 to determine whether the related administrative costs were allowable under the grants.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our testwork against the following requirements:

In accordance with the Housing Voucher Programs' grant requirements, administrative fees are paid to the Department by HUD and, if applicable, passed through by the Department to subrecipients operating on behalf of the Department. Amounts paid are based on the number of units leased to eligible tenants as of the first day of each month.

Uniform Guidance [2 CFR 200.303] requires that the Department, as a federal grant recipient, "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award." Furthermore, in accordance with 2 CFR part 200, subpart E, it must be determined that costs were necessary and reasonable for the performance of the federal award and adequately documented. Therefore, the Department must maintain appropriate support to verify administrative costs were properly charged to the grants.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department could not provide underlying support for three of the 40 (8 percent) administrative cost transactions charged to the Housing Voucher Programs that we tested; all three of the transactions represented payments made by the Department to the same subrecipient. As an example, for one payment, the subrecipient was paid a fee based on 38 tenants, but the payment support provided by the Department only included 34 tenants. The questioned costs for this issue totaled \$773.

WHY DID THE PROBLEM OCCUR?

The Department lacked sufficient internal controls during Fiscal Year 2020 over administrative costs charged to the Housing Voucher Programs. Specifically, the Department did not have a requirement to maintain reports supporting administrative costs for its subrecipients. As a result, Department staff had to recreate system reports to provide documentation for the transactions we tested during the audit.

WHY DOES THIS PROBLEM MATTER?

The Department’s failure to maintain complete and accurate records for the Housing Voucher Programs could result in inadequate documentation to support its administrative payments and ultimately, disallowed federal costs and potential sanctions.

FEDERAL AGENCY	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
FEDERAL AWARD NUMBER	CO911*
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	14.871*, SECTION 8 HOUSING CHOICE VOUCHERS; 14.879*, MAINSTREAM VOUCHERS
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$773
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	
*ITEMS ASSOCIATED WITH KNOWN QUESTIONED COSTS	

RECOMMENDATION

2020-069

The Department of Local Affairs (Department) should implement internal controls to ensure it complies with administrative costs for the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. This should include instituting a requirement that

Department staff maintain reports supporting administrative costs for all agencies.

RESPONSE

DEPARTMENT OF LOCAL AFFAIRS

AGREE. IMPLEMENTATION DATE: NOVEMBER 2020.

This issue was brought to the Department's attention during a meeting with auditors in October 2020. The Department of Local Affairs, immediately implemented internal controls to ensure compliance with administrative costs. In November 2020, Department staff began saving administrative fee support associated with each month's payment. This supporting documentation is saved on a secure drive and will be available for future audits or other applicable requests.

SECTION 8 HOUSING CHOICE VOUCHERS AND MAINSTREAM VOUCHERS PROGRAMS

The Housing Voucher Programs provide tenant-based subsidies for rents paid by low-income households based upon their income. A housing subsidy, or housing assistance payment, is paid to the landlord directly by the Department on behalf of the participating family. The family pays the difference between the actual rent charged by the landlord and the amount subsidized by the program. The Department, as the designated Public Housing Agency for the State, contracts with public housing authorities and nonprofit organizations, which are both considered subrecipients under Title 2, Part 200 of the Uniform

Guidance for federal reporting purposes, to run the Housing Voucher Programs.

To ensure housing assistance payments are allowable under the federal Housing Voucher Programs' requirements, the Department is required to inspect or oversee inspection of units leased to a family at initial occupancy and at least annually thereafter to determine if the unit meets Housing Quality Standards (HQS). HQS are HUD's minimum quality standards for tenant-based programs to ensure the units are safe and sanitary. Department staff who act as contract managers generate lists of upcoming inspections that are required to be completed, and provide this listing to subrecipients to identify units to be inspected. The Department's subrecipients must complete the inspection and a unit inspection report prior to the deadline for each inspection. For any failed inspections, the Department must mail a notice of failure along with an abatement letter to the landlord and participant to inform them of the violations identified. This letter will indicate the items in fail status and specify the time frame in which items must be resolved.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, HQS requirements for the Housing Voucher Programs during Fiscal Year 2020.

We performed testing related to 68 HQS inspections conducted by the Department's 53 subrecipients during Fiscal Year 2020 to determine whether the Department complied with the related Housing Voucher Programs' requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our testwork against the following requirements:

Federal regulations [24 CFR 982.158(d) and 982.404] state that for units that fail to meet HQS, the subrecipients must require the owner to correct any life-threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified subrecipient-approved extension. Additionally, if the owner does not correct the cited HQS deficiencies within the specified correction period, the Department must stop, or abate, the housing assistance payments beginning no later than the first of the month following the specified correction period. If failed items are not resolved and the housing assistance payment is abated, the Department must send a notice of a Housing Assistance Payment Contract Termination Letter to the landlord and participant. If failed items are not resolved during the abatement period, the Department must terminate the housing assistance payment contract on the first of the following month.

Uniform Guidance [2 CFR 200.303] requires that the Department, as a federal grant recipient, “establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.”

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department did not take appropriate action related to three of the 68 (4 percent) HQS inspections we tested. Failed inspections resulted from items such as ceilings, walls, or window conditions not meeting safety standards, as well as electrical hazards requiring corrections. In two of these instances, the Department failed to enter the property into abatement by placing a temporary hold on

the property’s housing assistance payments after issues identified through a failed inspection were not corrected. In the third instance, the Department did not properly terminate the housing assistance contract after 30 days, as required, so the property remained in abatement beyond that time period.

WHY DID THIS PROBLEM OCCUR?

The Department lacked sufficient controls over HQS enforcement to ensure requirements under the Housing Voucher Programs were met during Fiscal Year 2020. Specifically, the Department lacked policies and procedures for the HQS process and did not provide sufficient training on HQS processes to ensure its subrecipients were aware of and met Housing Voucher Programs’ requirements. The Department reported that it had staff turnover during the fiscal year which resulted in a loss of institutional knowledge and further contributed to the problems identified.

WHY DOES THIS PROBLEM MATTER?

By failing to meet federal HQS requirements, the Department could be subject to disallowed costs and federal sanctions for the Housing Voucher Programs. Furthermore, the Department cannot ensure that property owners participating in the Housing Voucher Programs address inspection issues.

FEDERAL AGENCY	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
FEDERAL AWARD NUMBER	CO911
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA Nos.	14.871, SECTION 8 HOUSING CHOICE VOUCHERS; 14.879, MAINSTREAM VOUCHERS
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-070

The Department of Local Affairs (Department) should strengthen its internal controls over the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs to ensure it complies with Housing Quality Standards (HQS)-related requirements. This should include:

- A Having documented policies and procedures in place and implemented for both Department staff and subrecipients.
- B Developing and providing training to staff and subrecipients on the HQS enforcement process.

RESPONSE

DEPARTMENT OF LOCAL AFFAIRS

- A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2021.

The Department of Local Affairs will strengthen its internal controls to ensure compliance with HQS-related requirements moving forward. As recommended, the existing policies and procedures related to HQS Enforcement will be reviewed, updated with clarifying guidance, and presented to both internal staff and subrecipients via a process sheet published on the website and referenced in the Administrative Plan. In addition, HQS Enforcement will be included as a mandatory training for new staff at subrecipient agencies as well as through our monthly webinar series.

- B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2021.

As an additional compliance measure, the Rental Assistance Program Manager will review the inspection result status reports sent to subrecipients with their team monthly to ensure the information is being shared with subrecipients for follow up.



DEPARTMENT OF PERSONNEL & ADMINISTRATION

The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the State's Executive Branch. The Department administers the classified personnel system, comprising 34,650 full-time equivalent employees across the State—excluding the Department of Higher Education, which includes the State's higher education institutions—and providing general support for state departments. Please refer to the introduction to the Department of Personnel & Administration chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

OFFICE OF THE STATE CONTROLLER

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the State of Colorado's financial affairs, which includes the preparation and issuance of the State's audited Comprehensive Annual Financial Report, and the preparation of the State's *Schedule of Expenditures of Federal Awards* (SEFA), which reports the total federal awards expended by the State during the fiscal year.

Our Fiscal Year 2020 audit identified issues resulting in one finding related to the administration of the Coronavirus Relief Fund Program [CFDA No. 21.019].

COMPLIANCE WITH FEDERAL CORONAVIRUS RELIEF FUND SUBRECIPIENT MONITORING REQUIREMENTS

The President of the United States issued the *Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak* on March 13, 2020, and Congress subsequently passed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The CARES Act provided emergency assistance in response to the COVID-19 pandemic, and established the Coronavirus Relief Fund program (CRF or Program), which provided payments to state, local, and tribal governments navigating the impact of COVID-19. The State of Colorado received approximately \$1.67 billion of Program funds, and the Governor issued Executive Order 2020-070 (Executive Order) in May 2020 to disburse the Program funds to several state agencies and departments.

State departments that received Program funds per the Executive Order were allowed to subgrant, or pass through, the Program funds to subrecipients. A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program. In Colorado, the local district colleges, such as Colorado Mountain College, technical schools, and local school districts qualify as subrecipients. The departments and, ultimately, the State as a whole, however, are responsible for ensuring the funds expended by the State and any subrecipients complied with Program requirements.

The Executive Order transferred approximately \$510.0 million of Program funds to the Colorado Department of Education (CDE) to distribute to the local school districts on a per pupil basis using district-specific factors and by student population to the Charter School Institute and the Colorado School for the Deaf and Blind. The Executive Order also directed CDE to provide \$25,000 of Program funds to each Board of Cooperative Educational Services. In total, CDE subgranted, or passed through, \$500.9 million of Program funds to local school districts and the 21 Boards of Cooperative Educational Services (BOCES), and provided more than \$9.0 million to other state agencies.

In addition, the Executive Order transferred \$450.0 million of Program funds to the Department of Higher Education (DHE) for expenditures associated with the COVID-19 public health emergency. The Department then subgranted, or passed through, nearly \$17.8 million of Program funds to local district colleges and technical schools, and provided more than \$432.2 million of Program funds to State Higher Education Institutions.

State departments are responsible for reporting to the OSC the amount of Program expenditures they passed through to subrecipients on their Exhibit K1, *Schedule of Federal Assistance*. The OSC uses the Exhibit K1s to aid them in preparing the State's SEFA. The State reports expenditures for all federal programs on its SEFA, which is used to report all federal expenditures to the federal government.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the OSC communicated Program subrecipient monitoring requirements to departments. In addition, the purpose of the audit work was to determine whether DHE and CDE had adequate internal controls in place over, and complied with, federal subrecipient monitoring requirements for the Program. We also evaluated whether DHE's

Exhibit K1 that was submitted to the OSC for Fiscal Year 2020 was accurate.

As part of our testing, we performed the following procedures at the three departments:

- **OSC**—We conducted interviews with OSC staff regarding the Office’s policies and procedures over the communication of Program monitoring requirements to State agencies during Fiscal Year 2020.
- **CDE**—We conducted interviews with CDE staff regarding CDE’s policies and procedures over the monitoring of Program funds to ensure they were allowable for the Program during Fiscal Year 2020. In addition, we tested 25 of CDE’s subrecipients to determine whether CDE obtained the subrecipient’s *State of Colorado CARES Act Notice of Award and Certification Letter* (Certification Letter), which was required to be certified by the chief executive of the school district or BOCES to request the transfer of Program funds from the State.
- **DHE**—We conducted interviews with DHE staff regarding DHE’s policies and procedures over the monitoring of Program funds during Fiscal Year 2020. We also reviewed DHE’s Exhibit K1 to verify the accuracy of the information reported to the OSC.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We based our audit work on the following Uniform Guidance requirements:

- Federal regulation [2 CFR 200.303(a)] requires that the departments, as federal grant recipients, must establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance

with federal statutes, regulation, and the terms and conditions of the federal award.

- Federal regulation [2 CFR 200.331(b)] requires that departments conduct risk assessments for each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. In addition, the departments should use the risk assessments to determine the appropriate level of subrecipient monitoring the department should perform on each subrecipient.
- Federal regulation [2 CFR 200.331(d)] requires that departments "monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward."

In addition, we also based our audit work on the following:

- The Executive Order directed the OSC to issue instructions regarding the distribution of the funds described in the Executive Order, and to monitor their expenditures.
- The OSC requires non-state subrecipients that received Program funds to sign the Certification Letter.
- The OSC posted the Certification Letters to its website where subrecipients, including the school districts and BOCES, could obtain and certify the Certification Letter. Each Certification Letter was required to be signed and certified by the chief executive of the subrecipient. These Certification Letters were to be returned to the OSC and/or CDE.
- The Exhibit K1 is used to report departments' federal expenditure information to the OSC to aid the OSC in preparing the State's SEFA, which reports federal program information, such as expenditures, to the federal government.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we found that the State did not ensure that Program funds passed through to subrecipients were monitored as required. We specifically identified the following issues:

- **OSC**—Although the Executive Order directed the OSC to monitor the Program expenditures, OSC staff did not perform adequate monitoring activities over any of the State’s CRF subrecipients during Fiscal Year 2020. Instead, the OSC indicated that subrecipient monitoring was the responsibility of the various state departments that directly passed CRF funds through to subrecipients. The OSC worked with the Governor’s Office and the departments to distribute the funds and develop guidance on eligible uses of CRF funds.
- **CDE**—CDE did not fully comply with federal subrecipient monitoring requirements for the Program during Fiscal Year 2020. Our testing of 25 subrecipients found that CDE did not obtain the signed Certification Letter from one subrecipient and a second subrecipient returned the Certification Letter, but did not sign it. CDE staff were not aware that these Certification Letters were not received or signed until we brought the issues to their attention. CDE subsequently obtained the signed Certification Letters from the subrecipients. In addition, while CDE provided training and technical assistance on CRF allowable uses to its subrecipients, CDE did not monitor the subrecipients’ transactions to confirm the appropriate use of CRF funds during the fiscal year.
- **DHE**—DHE did not comply with federal subrecipient monitoring requirements for the Program during Fiscal Year 2020. Specifically, the Department did not evaluate its subrecipients’ risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the

appropriate level of monitoring or otherwise monitor the subrecipients' use of CRF funds during the fiscal year.

Additionally, DHE improperly excluded \$17.8 million in CRF that it distributed to local district colleges and technical schools from its Exhibit K1 until we notified them of the omission. The Department subsequently corrected and submitted a revised Exhibit K1 to the OSC.

WHY DID THESE PROBLEMS OCCUR?

The State did not have adequate internal controls over the Program during Fiscal Year 2020 to ensure that subrecipients' spending of CRF was appropriately monitored and that subrecipient risk assessments were performed in all instances as required. Specifically, the State lacked clear communication and coordination to ensure CRF subrecipients were monitored, as discussed in the following bullets:

- **OSC**—The OSC did not have adequate discussions with CDE and DHE staff regarding CRF monitoring responsibilities, and did not clearly communicate and clarify the monitoring requirements of Executive Order to CDE or DHE staff.
- **CDE**—CDE staff indicated that they believed the OSC was responsible for the subrecipient monitoring requirement for the Program, including subrecipients' signing of the Certification Letters, so CDE relied on the OSC for the tracking of the Certification Letters signed by the subrecipients and did not coordinate with the OSC to ensure all Certification Letters were signed by the subrecipients and returned to the OSC and/or CDE. In addition, CDE staff indicated that they believed the OSC was responsible for monitoring the expenditures incurred by the subrecipients; however, portions of communication from both the OSC and CDE indicated that CDE was responsible for monitoring the subrecipients. Specifically, the OSC provided a notification to CDE's subrecipients of the grant award requirements, and indicated in the notification that the "performance measures will be

monitored by CDE as a condition for receiving and expending monies;” these performance measures included support of expenses to recover lost time due to COVID-19 and expense reports for other allowable costs. In addition, in June 2020, CDE communicated in a presentation to its subrecipients that “CDE will monitor allowable uses of funds, compliance with all statutory and regulatory requirements, and performance measures, subject to additional monitoring by the Office of the State Controller.” CDE was unable to provide evidence that the OSC ultimately communicated to CDE that the OSC would take full responsibility for the subrecipient monitoring requirements.

CDE did not have documented procedures in place for reviewing subrecipients’ expenditures to ensure they were allowable for the Program.

- **DHE**—DHE did not have documented procedures in place for monitoring its subrecipients, including a requirement to conduct risk assessments for each subrecipient to determine the appropriate level of monitoring. Department staff indicated that they believed the Executive Order relieved them of their subrecipient monitoring requirement for CRF, but did not reach out to, or work with, the OSC to confirm or clarify the Executive Order.

In addition, DHE staff indicated that they did not reach out to the OSC for guidance on whether the subrecipient distribution of the funds should be included on the Exhibit K1 until we notified them because it was new federal funding and rare circumstances surrounding the Program funds.

WHY DO THESE PROBLEMS MATTER?

Without the proper communication and controls in place, the OSC, CDE, and DHE cannot ensure that they comply with federal subrecipient monitoring compliance requirements, which could result in future federal funding being reduced. In addition, if DHE does not evaluate the subrecipients’ risks of noncompliance, DHE may continue

providing funding to high-risk subrecipients that will not be monitored in a way that ensures the funds are being used in accordance with federal statutes, regulations, and the terms and conditions of the federal award.

Additionally, failing to properly report federal funds that were passed through to subrecipients on Exhibit K1s, if uncorrected, will cause the State’s overall SEFA to be inaccurate and out of compliance with federal regulations.

FEDERAL AGENCY	DEPARTMENT OF TREASURY
FEDERAL AWARD NUMBERS	SLT0033 SLT0225
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA NO.	21.019, CORONAVIRUS RELIEF FUND
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	REPORTING (L) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 RELATED	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-071

The Office of the State Controller (OSC) should improve its internal controls over the Coronavirus Relief Fund (CRF) program by clarifying the monitoring requirements of Executive Order 2020-070 to state departments and coordinating with the other state department recipients of CRF to ensure CRF subrecipient monitoring requirements under 2 CFR 200.331 are met.

RESPONSE

OFFICE OF THE STATE CONTROLLER

PARTIALLY AGREE. IMPLEMENTATION DATE: JULY 2021.

The OSC partially agrees because the OSC's position is that the State was in compliance with 2 CFR 200.329 regarding monitoring and 2 CFR 200.332 requirements for pass through entities for FY2020. Neither the Uniform Guidance nor the Governor's Executive Order required that the monitoring be performed in Fiscal Year 2020. The Uniform Guidance states that "Monitoring by the non-Federal entity must cover each program, function or activity" (2 CFR 200.329). Monitoring is based on a program, function, or activity, not on a fiscal year.

Due to the timing of receiving CRF monies near the end of FY2020, along with lagging federal guidance, the process of establishing and formally communicating subrecipient monitoring responsibilities occurred after June 30, 2020. The OSC hired a consultant to perform risk assessments and performed point in time monitoring for the entities identified as high risk. Based on results of the consultant's monitoring, formal recommendations were made to CDE and DHE regarding areas of focus in their continuing monitoring efforts. While subrecipient monitoring responsibilities were not fully defined by June 30, they were substantially defined within the performance period of the funds. To finalize the implementation of this recommendation, the OSC will issue an Alert, or equivalent authoritative guidance, stating monitoring requirements of state agencies that further pass CRF monies through to external subrecipients.

AUDITOR'S ADDENDUM

While the OSC hired a contractor to perform monitoring procedures, the OSC did not hire the contractor until October 2021. In addition, the OSC did not clearly communicate to the state department that even though the Executive Order directed the OSC to monitor CRF

expenditures, the state departments were responsible for compliance with the federal subrecipient monitoring requirements. [2 CFR 200.331].

RECOMMENDATION 2020-072

The Department of Education (CDE) should improve its controls over the Coronavirus Relief Fund (CRF) program by developing, documenting, and implementing subrecipient monitoring procedures to ensure compliance with the federal subrecipient monitoring requirements. This should include:

- A Communicating with the Office of the State Controller (OSC) to confirm the specific monitoring procedures the OSC is performing, and modifying CDE's procedures as necessary.
- B Documenting procedures for reviewing subrecipients' expenditures to ensure they were allowable for the CRF program.

RESPONSE

DEPARTMENT OF EDUCATION

- A AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

Pursuant to § 2 CFR 332(e)(1), providing subrecipients with training and technical assistance is one of the monitoring tools to ensure proper accountability and compliance. CDE, in collaboration with the OSC developed detailed guidance on allowable uses of CRF funds by June 19, 2020. The department began providing weekly training and technical assistance on CRF on June 18, 2020. Therefore, monitoring of CRF funds began within FY 2019-20. Monitoring continued in FY 2020-21, including work performed by

KPMG under the direction of the OSC. The department will perform additional monitoring during FY 2021-22.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2021.

The Department of Education will develop, document, and implement monitoring procedures which complement the monitoring already performed by the Department of Education and the Office of the State Controller and ensure compliance with the federal requirements. This monitoring will be completed within the performance period of the funds.

RECOMMENDATION 2020-073

The Department of Higher Education (DHE) should improve its controls over the Coronavirus Relief Fund program by developing, documenting, and implementing subrecipient monitoring procedures to ensure compliance with the federal subrecipient monitoring requirements. This should include:

- A Performing risk assessments over its subrecipients to determine the appropriate level of monitoring.
- B Communicating with the Office of the State Controller (OSC) to confirm the DHE's understanding of the specific monitoring procedures the OSC is performing, if any, and modifying DHE's procedures as necessary.
- C Reviewing the information on the Exhibit K1 to ensure it is accurate and complete, and coordinating with the OSC when they receive new federal funding to determine how they should report the information on the Exhibit K1.

RESPONSE

DEPARTMENT OF HIGHER EDUCATION

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2021.

DHE will further refine documented results of risk assessments, expenditure reviews, and scaling of the monitoring. DHE will continue to collaborate with OSC to further refine.

The Department of Higher Education (DHE) collaborated with the OSC and the Governor's Office on the guidance of allowable costs and reporting requirements that was provided to the Subrecipients (Local district colleges (LDCs) and Area Technical Colleges (ATCs)). The entities conducted their own monitoring of their expenditures using their processes and procedures based on the guidance provided by the Governor's office and the OSC.

Risk assessments are typically done before funds are expended. Due to the uniqueness of the situation and the timing of the distribution of the CARES Act funds, a risk assessment of the funds from the Governor's Office required external assistance with a risk assessment. The OSC contracted with KPMG to perform monitoring, risk assessment and review of a portion of CRF expenditures. In addition to the monitoring performed by KPMG, the department also monitored and responded to questions on subrecipient expenditures on a continual basis. DHE worked directly with its subrecipients (LDCs and ATCs) to ensure they used their CARES Act funds for authorized purposes. DHE reviewed quarterly expenditure reports before submitted to OSC.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2021.

DHE will continually refining monitoring procedures as necessary. DHE will continue to collaborate with OSC to further refine. The Department of Higher Education (DHE) collaborated with the OSC and the Governor's Office on the guidance of allowable costs and

reporting requirements that was provided to the subrecipients (Local district colleges (LDCs) and Area Technical Colleges (ATCs)).

C AGREE. IMPLEMENTATION DATE: SEPTEMBER 2021.

The Department of Higher Education will ensure the Exhibit K is accurate and complete when receiving new federal funding. The department will coordinate with the OSC prior to the submission date of the Exhibit K on how those new federal funds should be reported on the Exhibit K, especially on unique funds such as the Coronavirus Relief Funds.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

The Department of Public Health and Environment (Department) is solely responsible, according to statute [Section 25-1.5-101, C.R.S], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment. Please refer to the introduction to the Department of Public Health and Environment chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

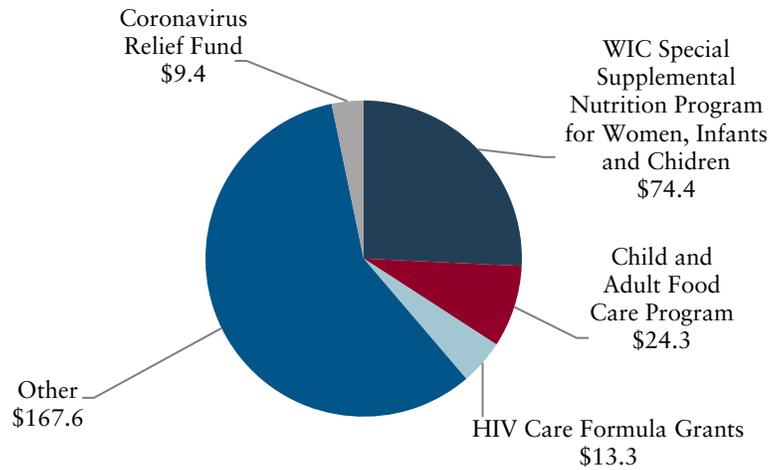
During Fiscal Year 2020, the Department expended approximately \$289.0 million in federal grant funds. As part of our Fiscal Year 2020 audit, we tested the Department's compliance with federal grant requirements for the following four programs, with the Department's Fiscal Year 2020 expenditures noted:

- WIC Special Supplemental Nutrition Program for Women, Infants, and Children [CFDA No. 10.557] – \$74.4 million
- Child and Adult Care Food Program [CFDA No. 10.558] – \$24.3 million
- Coronavirus Relief Fund [CFDA No. 21.019] – \$9.4 million
- HIV Care Formula Grants [CFDA No. 93.917] – \$13.3 million

The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total Fiscal Year 2020 federal expenditures by federal program for the Department.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT
 FISCAL YEAR 2020 EXPENDITURES
 BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified an issue resulting in one finding related to the Department’s administration of the HIV Care Formula Grants program.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2020 audit work at the Department under contract with the Office of the State Auditor.

HIV CARE FORMULA GRANTS (RYAN WHITE HIV/AIDS PROGRAM PART B)—EARMARKING REQUIREMENTS

The objective of the federal HIV Care Formula Grants, known as the Ryan White HIV/AIDS Program Part B (RWHAP or Program), is to improve the quality, availability, and organization of healthcare and

support services for low-income, uninsured, and underinsured people who have Human Immunodeficiency Virus (HIV), and also includes support through the Acquired Immunodeficiency Syndrome (AIDS) Drug Assistance Program (ADAP). The federal awarding agency for the Program is the Health Resources and Services Administration (HRSA). The Department, as the State's administrator of the Program, is subject to seven different spending limitation, or earmarking, requirements [42 USC 300ff] that specify the minimum or maximum amount or percentage of the Program's funding that is required or allowed to be used for specified activities.

One of these earmarking requirements specifies a minimum percentage of total funds that the Department must expend for providing health and support services to women, youth, infants, and children who have been diagnosed with HIV. The Department must either demonstrate compliance with or request a waiver for the Program's minimum expenditure earmarking requirement from the federal government in its annual progress report.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls that were in place over the Program's expenditure earmarking requirements and to determine whether internal controls were appropriate and the Department complied with the applicable federal requirements during Fiscal Year 2020.

We performed testing on the Program's Fiscal Year 2019 *RWHAP Part B Women Infants Children and Youth Expenditure Report Worksheet* (Report) that was filed by the Department during State Fiscal Year 2020 as part of the Program's annual progress report. The Report contained Program expenditure information for the period from April 1, 2019, through March 31, 2020. We recalculated and requested

supporting documentation for the actual expenditure percentages for each target population reported by the Department in the Report.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

For the requirements specified in federal regulations [42 USC 300ff-22e], the HRSA provided minimum required spending percentages for the Department's ratios of spending on women, infants, children, and youth populations with AIDS in the State through its Notice of Award. The minimum expenditure percentages for each population were as follows:

- Women – 11.88 percent
- Infants – 0.00 percent
- Children – 0.24 percent
- Youth – 1.97 percent

Federal Uniform Guidance [2 CFR 200.303] requires that recipients of federal awards have internal controls in place to ensure that reported expenditure amounts and the related calculations are accurate. Appropriate supporting documentation is evidence of such internal controls.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

While the Department reported expenditure percentages on its Report that met the Program's earmarking requirements, the Department could not provide appropriate supporting documentation for the actual detailed expenditures by population that it used for its related calculations. As a result, we were unable to determine if the Department's reporting was accurate and whether it complied with the Program's applicable spending requirements during the period of April 1, 2019, through March 31, 2020.

WHY DID THIS PROBLEM OCCUR?

The Department did not have appropriate policies and procedures in place to ensure that supporting documentation was maintained for its Program reporting. Employee turnover and departmental restructuring further contributed to the Department’s inability to locate or recreate the supporting documentation related to the Program’s earmarking requirement requested during the audit.

WHY DOES THIS PROBLEM MATTER?

It is important for the Department to ensure that it obtains and maintains appropriate documentation to support amounts reported to federal awarding agencies, especially when they are the basis for determining the Department’s compliance with specific program requirements. This issue could lead to inaccurate reporting and potential noncompliance, which could result in the federal government requiring the Department to return funds or a negative impact to the Department’s future federal program funding.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	X07HA00056-29-00 X07HA00056-30-00
FEDERAL AWARD YEARS	2019 AND 2020
PASS THROUGH ENTITY	NONE
CFDA No.	93.917, HIV CARE FORMULA GRANTS
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	MATCHING, LEVEL OF EFFORT, EARMARKING (G)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-074

The Department of Public Health and Environment should ensure it has appropriate internal controls over federal Ryan White HIV/AIDS Program (RWHAP) Part B earmarking requirements. This should include developing policies and procedures that include detailed instructions for obtaining the amounts to be categorized and used in the *RWHAP Part B Women Infants Children and Youth Expenditure Report Worksheet*, and for the required maintenance of all related supporting documentation.

RESPONSE

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

AGREE. IMPLEMENTATION DATE: APRIL 2021.

The Office of STI/HIV/VH agrees with this audit finding. The Office has developed a procedure to report on the RWHAP Part B WICY Expenditure Report Worksheet. Specifically, we are requesting quarterly WICY reports from Ramsell, an outsourced consultant that provides Pharmacy Benefit Management and data system management for the program that include the total number of women, infant, children, and youth served and the associated claims. This will allow us to track the number of clients in each category that are served, the percentage they represent of overall claims within WICY, the number of claims, and the total amount for the claims. We requested they capture the following groups in the report:

- Total client base (including women, infants, children, and youth)
- Total overall clients that are women
- Total overall clients that are infants (up to 2 years)
- Total overall clients that are children (ages 3-12)

- Total overall clients that are youth (ages 13-24)

We asked for this data to be represented quarterly as listed below:

- Quarter 1: April - June, with a due date to us of July 15.
- Quarter 2: July - September, with a due date to us of October 15.
- Quarter 3: October - December, with a due date to us of January 15.
- Quarter 4: January - March, with a due date to us of April 15.

By April 1, 2021, we will finalize a written policy to accompany the procedure to include the maintenance of supporting documentation.



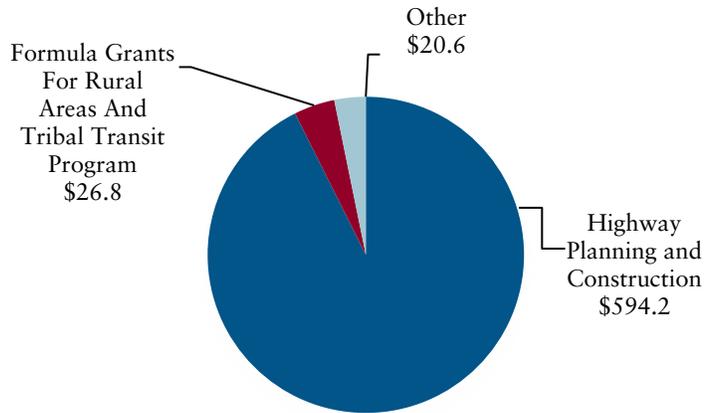
DEPARTMENT OF TRANSPORTATION

The Colorado Department of Transportation (Department) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports.

During Fiscal Year 2020, the Department expended approximately \$641.6 million in federal funds. As part of our Fiscal Year 2020 audit, we tested the Department's compliance with federal grant requirements for the Formula Grants for Rural Areas and Tribal Transit Program (Program) [CFDA No. 20.509]. In Fiscal Year 2020, the Department's expenditures for this Program totaled approximately \$26.8 million.

The following chart shows total federal expenditures by federal program for the Department.

DEPARTMENT OF TRANSPORTATION
FISCAL YEAR 2020 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified issues resulting in one finding related to the Department’s administration of the Formula Grants for Rural Areas and Tribal Transit Program.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2020 audit work at the Department under contract with the Office of the State Auditor.

FORMULA GRANTS FOR RURAL AREAS— INTERNAL CONTROLS AND COMPLIANCE WITH SUBRECIPIENT MONITORING

The Department received funding from the Federal Transit Authority (FTA) for the Program during Fiscal Year 2020 and expended approximately \$26.8 million under the Program; the expenditures included approximately \$16.9 million from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The objective of this Program is to initiate, improve, or continue public transportation services in rural areas. FTA provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys, and ferries. FTA also oversees safety measures and helps develop next-generation technology research.

Approximately \$26.0 million (97 percent) of the Program funds expended by the Department were passed through to subrecipients in order to carry out a portion of the Program.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place during Fiscal Year 2020 over the Program, and complied with the Program's subrecipient monitoring activities.

As part of our audit work, we reviewed the Department's internal

controls over compliance for the Program’s subrecipient monitoring. In addition, we tested a random sample of five of 45 Program subrecipients for Fiscal Year 2020 to determine whether the subrecipient monitoring procedures the Department performed during the year were compliant with federal requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Our audit work was designed to measure the results of compliance with the following criteria:

- Federal regulations [2 CFR 200.332(b)] require that the Department evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward and may include various factors. Federal regulations [2 CFR 200.332(d)-(f)] also require the Department to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. Monitoring must include:
 - ▶ Reviewing financial and programmatic reports.
 - ▶ Following up and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award.
 - ▶ Issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient from the pass-through entity, as required by 2 CFR 200.521.
- Federal regulation [2 CFR 200.303] states that the Department, as a federal grant recipient, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and

conditions of the Federal award.” The Department’s internal control policies and procedures require the Internal Audit Division to obtain and review single audit certification forms, whereby subrecipients are required to certify whether they are subject to a Single Audit. Internal Audit Division staff are required to review each certification and related Single Audit report, as applicable, and perform follow-up activities related to deficiencies and audit findings.

- Additionally, the Department is required to report the total amount of federal awards expended to the Office of the State Controller (OSC) via the Exhibit K1, *Schedule of Federal Assistance*. The Exhibit K1 is the document through which state departments report federal expenditure information to the OSC, including separate columns to indicate types of expenditures, for statewide compilation and reporting.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We identified issues related to two of the five (40 percent) Program subrecipients identified by the Department for Fiscal Year 2020 as follows:

- The Department did not take sufficient steps to address one subrecipient’s failure to obtain a 2019 Single Audit. Specifically, the subrecipient received approximately \$78,500 in pass-through Program funding from the Department and communicated to the Department in its single audit certification for the year ending December 31, 2019, that it was subject to a Single Audit; however, that audit had not been conducted as of the completion of our Fiscal Year 2020 audit testwork in April 2021. While it appeared that the Department communicated various times with the subrecipient about the missing audit, the Department did not assess possible impacts from the missing audit or take any action to institute alternate monitoring procedures of the subrecipient.

- For the second subrecipient tested, the Department inappropriately considered the entity to be a subrecipient rather than a vendor and incorrectly reported \$20,936 in funds paid to the entity as subrecipient expenditures on its Exhibit K1 submitted to the OSC.

WHY DID THESE PROBLEMS OCCUR?

The Department's subrecipient policies and procedures are voluminous and performed throughout multiple divisions within the Department. Therefore, the results of monitoring procedures performed are documented in various areas and not contained in one central location. The Department also does not have policies and procedures in place to identify appropriate actions to be taken when issues are identified. In addition, the Department lacks a process for analyzing the types of entities it is contracting with for the Program in order to separately identify the entities as vendors or subrecipients; rather, staff indicated that, during the contracting process, all contract expenditures related to this Program are recorded as subrecipient expenditures, including service-related or vendor contracts.

WHY DO THESE PROBLEMS MATTER?

Performing timely and appropriate identification and monitoring of subrecipients, including ensuring that they undergo required Single Audits, provides the Department with a method to identify federal grant-related issues and to ensure its compliance with federal subrecipient monitoring requirements. By taking appropriate actions to address the results of its monitoring, the Department can mitigate the risk of providing continuing funding to entities that may not be using funds in accordance with Program requirements. This is particularly important because the Department passes 97 percent of these Program funds to subrecipients. The Department's failure to comply with federal requirements could result in a loss of funding from the federal government.

FEDERAL AGENCY	DEPARTMENT OF TRANSPORTATION
FEDERAL AWARD NUMBER	CO-2020-028-000
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA No.	20.509, FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM
COVID-19 FUNDING	YES
COMPLIANCE REQUIREMENT	SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING DOES NOT APPLY TO A PRIOR AUDIT RECOMMENDATION	

RECOMMENDATION

2020-075

The Department of Transportation (Department) should ensure that it improves its internal controls over, and complies with, federal Formula Grants for Rural Areas and Tribal Transit Program requirements for subrecipient monitoring by:

- A Ensuring that subrecipient monitoring policies and procedures are centralized, condensed, and available to all personnel who are responsible for performing subrecipient monitoring activities. The policies and procedures should clearly list responsibilities for each division within the Department and be inclusive of all monitoring activities performed and contain clear directives for acting on subrecipients’ failure to comply with requirements, including providing its single audit report, by assessing possible impacts from the noncompliance and instituting appropriate alternative procedures.
- B Implementing a process for analyzing its contracted entities during the contracting and awarding process by reviewing the nature and terms of contracts, separately identifying the contracted entities as vendors or subrecipients, and recording the contract expenditures appropriately based on this assessment.

RESPONSE

DEPARTMENT OF TRANSPORTATION

A AGREE. IMPLEMENTATION DATE: JULY 2022.

CDOT will work with various divisions to devise a plan that will comply with this finding and the recommendations noted within. This plan shall include identifying a centralized location for all policies and procedures related to subrecipient monitoring. We will look at all policies and procedures to ensure they clearly identify responsibilities and requirements for non-compliance.

B AGREE. IMPLEMENTATION DATE: JULY 2022.

CDOT will work with various divisions to devise a plan that will comply with this finding and the recommendations noted within. This plan shall include establishing a process by which an analysis of contracted entities will be performed to identify and properly record entities as a vendor or subrecipient.

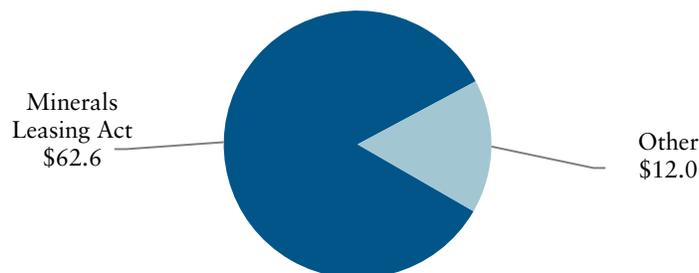
DEPARTMENT OF THE TREASURY

The State Constitution establishes the position of State Treasurer, an elected official who serves a 4-year term and oversees the Department of the Treasury (Treasury). Please refer to the introduction to Treasury's chapter in VOLUME I – STATEWIDE FINANCIAL AUDIT REPORT within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

During Fiscal Year 2020, Treasury expended approximately \$74.6 million in federal funds. As part of our Fiscal Year 2020 audit, we tested Treasury's compliance with federal grant requirements for the Minerals Leasing Act program (Program) [CFDA No. 15.437]. In Fiscal Year 2020, Treasury's expenditures for the Program totaled approximately \$62.6 million.

The following chart shows total federal expenditures by federal program for Treasury.

DEPARTMENT OF THE TREASURY
FISCAL YEAR 2020 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2020 Statewide Schedule of Expenditures of Federal Awards.

The Fiscal Year 2020 audit identified issues resulting in one finding related to Treasury's administration of the Program.

MINERALS LEASING ACT—SUBRECIPIENT MONITORING AND REPORTING

In 1920, the U.S. Congress passed the Minerals Leasing Act. This Act directs the federal Office of Natural Resources Revenue (ONRR) within the U.S. Department of the Interior to share 50 percent of mineral leasing revenue received by the ONRR with states that generate mineral lease revenue. Mineral lease revenue results from payments made to the federal government by companies that lease federal land for the right to extract minerals from that land. According to the Act, revenue is to be used by states as each individual state’s legislature directs, giving priority to those sections of the state that are socially or economically impacted by the extraction of minerals.

For Colorado, ONRR distributes Program funds to Treasury, which subgrants—or passes through—Program funds to the Department of Local Affairs (DOLA), the Department of Natural Resources (DNR), the Department of Higher Education (DHE), and the Department of Education (DOE), as prescribed by Section 34-63-102, C.R.S. In turn, DOLA passes the majority of the Program funds it receives to local governments impacted by mineral leasing, such as cities and counties. These local governments are considered subrecipients of the Program, and may use Program monies for “...planning; construction and maintenance of public facilities; and provision of public services.”

During Fiscal Year 2020, ONRR distributed approximately \$62.6 million in Program revenue to Treasury. Treasury passed all of the Program funds to DOLA, DNR, DHE, and DOE. DOLA then passed approximately \$21.8 million of the \$24.6 million in Program funds it received through to local government subrecipients. DOLA retained the remaining \$2.8 million in Program funds to cover

administrative costs. DNR, DOE, and DHE spent the Program funds at the state level and did not pass any of the funds through to subrecipients.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether Treasury had adequate internal controls in place over, and complied with, federal subrecipient monitoring and reporting requirements for the Program. We also evaluated whether Treasury's Exhibit K1, *Schedule of Federal Assistance*, submitted to the Department of Personnel & Administration's Office of the State Controller (OSC) for Fiscal Year 2020 was accurate.

As part of our testing, we conducted interviews with Treasury staff regarding its policies and procedures over the monitoring of Program funds during Fiscal Year 2020. We also reviewed Treasury's Exhibit K1 to verify the accuracy of the information reported to the OSC and to assess Treasury's compliance with federal requirements and the OSC's instructions.

Additionally, we reviewed Treasury's progress in implementing our Fiscal Year 2018 audit recommendation related to subrecipient monitoring and reporting requirements for the Program. During that audit, we recommended that Treasury strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Program by communicating required federal award information and reporting requirements for the grant when passing funds through to other state agencies or non-state subrecipients, and by developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds communicate the required federal award information to their subrecipients.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following requirements:

Federal regulations [2 CFR 200.303] require that Treasury, as a federal grant recipient, establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation, and the terms and conditions of the federal award. Federal regulations [2 CFR 200.332] further require that Treasury, as the primary recipient of the Program monies, ensure that every subaward it makes is clearly identified to the subrecipient as a subaward, and that Treasury provide specific information about the Program to the subrecipients, including, but not limited to, the following:

- Catalog of Federal Domestic Assistance (CFDA) number
- Name of the program, name of the federal awarding agency, and name of the department awarding the Program monies
- Contact information for Treasury
- Dollar amount made available
- Reporting requirements

The State and any local governments receiving federal funds are required to present their Schedule of Expenditures of Federal Awards (SEFA) in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal regulations [2 CFR 200.510(b)] specifically require that the SEFA include information on each federal award expended during the year, including the total amount provided to subrecipients from each federal award. Any non-federal entity that expends \$750,000 or more in total federal awards during the entity's fiscal year must undergo a Single Audit or program-specific audit for that year. Federal regulations [2 CFR 200.332] further require that Treasury, as the

primary recipient of the Program funds, ensure that any non-state subrecipients receiving federal funds from the State during a given fiscal year report the funds on their respective SEFAs and, if applicable, undergo a Single Audit.

In order to prepare the State's SEFA, the OSC requires state departments to submit an Exhibit K1 each year to report expenditures, receipts, and receivables for each federal grant program administered by the department during the fiscal year. Per the OSC's *Fiscal Procedures Manual* (Manual), all federal award amounts passed through to a subrecipient should be reported in the *Expenditures-Passed Through to Subrecipient* column of the Exhibit K1. This should include any funds passed through to another state agency, which that state agency then ultimately passed on to subrecipients outside of the State (e.g., at the local government level.) Federal awards that are only passed through from one state agency to another are to be reported in the *Expenditures-Direct and Indirect* column, rather than the *Expenditures-Passed Through to Subrecipient* column because the federal government does not consider expenditures at the same level of government (e.g., State) to be subrecipient expenditures. Because Treasury maintains the reporting responsibility for the Program, it is responsible for reporting the appropriate split between funds expended at the state level by any department and funds passed through to subrecipients outside of the State.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that Treasury did not fully implement our prior audit recommendation related to federal subrecipient monitoring and reporting requirements for the Program during Fiscal Year 2020. Specifically, we found that Treasury did not communicate, or ensure that DOLA communicated, required award information to all Program subrecipients in accordance with federal regulations. In response to our prior audit recommendation, Treasury provided some Program information to county subrecipients with its annual Payments In Lieu

of Taxes (PILT) confirmation letters; however, the counties that received the PILT confirmation letters only represented about 62 of 338 (18 percent) of the Program subrecipients and the letters did not communicate all required federal award information. In addition, DOLA did not communicate any of the required award information with its Fiscal Year 2020 Program distributions to the remaining local government subrecipients.

We also found that Treasury misclassified approximately \$21.8 million in federal Program funds that it passed to DOLA, which DOLA subsequently passed to local governments as direct expenditures rather than subrecipient expenditures for the Program on its Fiscal Year 2020 Exhibit K1. As a result, the direct expenditures for the Program were overstated on the exhibit by approximately \$21.8 million and the Program's subrecipient expenditures were understated by \$21.8 million. If not corrected, this misclassification would have caused the State's direct expenditures and subrecipient expenditures for the Program to be misstated on the State's SEFA.

WHY DID THESE PROBLEMS OCCUR?

Treasury did not have adequate internal controls in place during Fiscal Year 2020 to ensure that it complied with federal subrecipient monitoring and reporting requirements. Specifically, Treasury staff did not effectively communicate with DOLA staff about responsibility for subrecipient reporting or have a monitoring process in place to ensure that either Treasury or DOLA staff communicated required federal award information to all subrecipients of Program funds.

Additionally, Treasury did not have adequate procedures in place to ensure its Exhibit K1 was prepared in accordance with federal requirements and the Manual. Treasury did not communicate with the pass-through agencies in order to properly determine whether Program funds ultimately flowed through to subrecipients, and should have been reported as *Expenditures-Passed Through to Subrecipient* on Treasury's Exhibit K1.

WHY DO THESE PROBLEMS MATTER?

By not communicating required information to subrecipients, Treasury failed to comply with federal subrecipient monitoring requirements for the Program. This communication is necessary to ensure that subrecipients are aware of the federal requirements for the funds, including the requirement that local governments properly report federal expenditures on their SEFAs. Treasury’s insufficient monitoring of Program subrecipients could result in future federal funding being reduced. In addition, if Treasury does not appropriately communicate SEFA reporting requirements to other state agencies and non-state subrecipients in the future, it could ultimately result in local governments not receiving Single Audits, as required.

By failing to properly report federal funds that were passed to subrecipients on its Exhibit K1, Treasury was out of compliance with the Manual. Furthermore, this type of error, if uncorrected, would cause the State’s overall SEFA to be inaccurate and out of compliance with federal regulations.

FEDERAL AGENCY	DEPARTMENT OF THE INTERIOR
FEDERAL AWARD NUMBER	N/A
FEDERAL AWARD YEAR	2020
PASS THROUGH ENTITY	NONE
CFDA NO.	15.437, MINERALS LEASING ACT
COVID-19 FUNDING	No
COMPLIANCE REQUIREMENT	REPORTING (L) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	\$0
KNOWN QUESTIONED COSTS RELATED TO COVID-19 FUNDING	\$0
THIS FINDING APPLIES TO PRIOR AUDIT RECOMMENDATIONS 2019-059A, 2019-059B, 2018-067A, AND 2018-067B	

RECOMMENDATION 2020-076

The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by:

- A Developing an effective monitoring process to ensure that required federal award information is communicated to Program subrecipients, including the Catalog of Federal Domestic Assistance number, program name, federal awarding agency, name of the department awarding the Program monies, Treasury department contact information, and dollar amount; as well as reporting requirements for the funds, including the requirement to report Program expenditures on the subrecipients' Schedule of Expenditures of Federal Awards.
- B Implementing procedures to ensure the Exhibit K1, *Schedule of Federal Assistance*, accurately reflects Program expenditures. This should include developing and implementing a process to communicate with the state departments which receive Program funds from Treasury, in order to determine whether those funds ultimately flow through to subrecipients and should therefore be reported as *Expenditures-Passed Through to Subrecipient* on Treasury's Exhibit K1.

RESPONSE

DEPARTMENT OF THE TREASURY

- A AGREE. IMPLEMENTATION DATE: JUNE 2022.

Developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department

of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the sub award, that they appropriately report the Program grant receipts and expenditures on their Schedule of Expenditures of Federal Awards, and that they follow any other federal auditing requirements related to the grant awards.

B AGREE. IMPLEMENTATION DATE: JUNE 2022.

Implementing a supervisory review process to ensure that the Exhibit K1, Schedule of Federal Assistance, accurately reflects Program expenditures, developing a process to communicate with the state departments which receive Program funds from Treasury, in order to determine that those funds flow through to subrecipients and thus be reported as Expenditures-Passed Through to Subrecipient on Treasury's Exhibit K1.



DISPOSITION

OF PRIOR AUDIT RECOMMENDATIONS

The following single audit recommendations are summarized from the Statewide Single Audit for Fiscal Years 2016 through 2019 and include only the recommendations not fully implemented as of our Fiscal Year 2019 Statewide Audit. The disposition is the implementation status as of June 30, 2020.

Historically, we have presented the results of our annual financial and single audits within the Statewide Single Audit report in a single volume. For Fiscal Year 2020, we are providing this information in two separate reports. Volume I is the Statewide Financial Audit Report, released in March 2021, and contains dispositions of prior year financial audit recommendations. This report, Volume II, contains dispositions of prior year single audit recommendations. If a prior year recommendation was both financial and single audit, then it is shown in both volumes.

The classification of findings described in Section I: Report Summary has been included throughout the dispositions, as needed. If the disposition is implemented, the classification is not applicable; if the disposition references a current audit recommendation, the classification will be included with the current audit finding. All findings classified as material weaknesses or significant deficiencies with a disposition of deferred will be listed in Section II: Federal Awards Findings following each department's current findings and will include a new recommendation number for Fiscal Year 2020.

III-2

DEPARTMENT OF CORRECTIONS

RECOMMENDATION 2019-041

STATUS		RECOMMENDATION TEXT
		The Department of Corrections (Department) should strengthen its internal controls to ensure that it complies with the cash management and federal reporting requirements for the Wild Horse and Burro Resource Management program (WHIP) by:
A	IMPLEMENTED	Ensuring that corrected reimbursement requests and updated federal reports for Fiscal Years 2014 through 2019, as applicable, are submitted to the federal Bureau of Land Management (BLM) and continuing to work with BLM staff to resolve identified differences.
B	IMPLEMENTED	Taking additional steps to proactively work with BLM to ensure that the BLM audit is finalized, that the Department's updated WHIP policies and procedures align with BLM requirements, and that the Department obtains reimbursement for prior year and future WHIP costs, as appropriate.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

RECOMMENDATION 2019-042

STATUS		RECOMMENDATION TEXT
		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over, and ensure it complies with, state and federal regulations for Medicaid by:
A	PARTIALLY IMPLEMENTED	Providing adequate training to local counties and Medical Assistance (MA) sites to ensure that caseworkers are updating information in the Colorado Benefits Management System (CBMS) in a timely manner, maintaining the required documentation to support eligibility, entering information correctly into CBMS, verifying income to the supporting documentation, performing redeterminations on a timely basis, transferring resources appropriately, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit. STATUS NOTE: See Current Audit Recommendation 2020-034.
B	NOT IMPLEMENTED	Reinstituting a monitoring process over local counties and MA sites to ensure that the Medicaid eligibility quarterly review reports are submitted in a timely manner, including establishing a formal documented process for corrective actions that must be taken against local counties and MA sites that fail to submit review reports on a timely basis, as required; and ensuring that Department staff perform reviews of the MA site- and local county-submitted review reports and perform follow-ups, as appropriate. STATUS NOTE: See Current Audit Recommendation 2020-034.
C	NOT IMPLEMENTED	Researching and resolving CBMS system issues to ensure that it is appropriately marking eligibility as "fail" when the beneficiary's reported income exceeds the federal income limit, fixing programming issues to update the Community Spouse Resource Allowance limit amount once the transfer period of 1 year of comprehensive benefits has ended, and alerting the caseworker when the 12 month continuous eligibility ends and the redetermination process begins. STATUS NOTE: See Current Audit Recommendation 2020-034.

RECOMMENDATION 2019-043	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:
A DEFERRED	<p>Researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2022 implementation date.</p>
B NOT IMPLEMENTED	<p>Researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems.</p> <p>STATUS NOTE: See Current Audit Recommendations 2020-034 and 2020-036.</p>
C DEFERRED	<p>Effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
D NO LONGER APPLICABLE	<p>Researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations.</p> <p>STATUS NOTE: The Department disagreed with this recommendation and did not implement it.</p>
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2019-044	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid claims payments by:
A DEFERRED	<p>Researching and resolving the Colorado Benefits Management System, TRAILS, and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
B DEFERRED	<p>Identifying and correcting any additional cases affected by the system issues noted in our audit.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
C DEFERRED	<p>Determining if any of the overpayments made to providers on behalf of ineligible beneficiaries noted through the audit are recoverable and, if so, collect them in accordance with state statute.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
CLASSIFICATION: MATERIAL WEAKNESS	

III-4

RECOMMENDATION 2019-045	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:
A DEFERRED	<p>Working with the Department of Human Services and Governor’s Office of Information Technology, as appropriate, to evaluate and institute, if feasible, a system check within Colorado Benefits Management System (CBMS) to flag for review or disallow the same Social Security Number or multiple State IDs to be used by more than one beneficiary to prevent multiple accounts within CBMS.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2022 implementation date.</p>
B DEFERRED	<p>Improving the effectiveness of training and monitoring of the local counties and Medical Assistance (MA) sites to ensure that caseworkers are not creating new cases when they are attempting to update a beneficiary’s information to an already existing case file. This should include focused training for the local counties and MA sites on identifying and merging any duplicate case files existing within CBMS.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
C DEFERRED	<p>Working with the Department of Human Services, as appropriate, to evaluate and develop, if feasible, an effective beneficiary payment verification process in Colorado interChange to ensure that payments are not made on behalf of multiple individuals using the same State ID and date of birth. This should include researching the claims payments that were identified during our audit to determine whether or not these were appropriate payments in accordance with federal regulations.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2019-046	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children's Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by:
A	DEFERRED
	Working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers. STATUS NOTE: The Department plans to fully implement this recommendation by the July 2022 implementation date.
B	NOT IMPLEMENTED
	Establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance). STATUS NOTE: The Department disagreed with the recommendation however we noted an instance where the Department was not in compliance with this federal requirement. See Current Audit Recommendation 2020-039.
C	PARTIALLY IMPLEMENTED
	Formalizing the Department's monitoring policies and procedures called <i>Provider Enrollment Audit Process</i> over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance. STATUS NOTE: See Current Audit Recommendation 2020-039.
D	NO LONGER APPLICABLE
	Ensuring that Colorado interChange displays provider information consistently throughout the system. STATUS NOTE: The Department disagreed with this recommendation and did not implement it.
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2019-047	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Children's Basic Health Plan (CBHP) eligibility determinations to ensure that payments are only made on behalf of eligible beneficiaries by:
A	NOT IMPLEMENTED
	Resolving Colorado Benefits Management System (CBMS) programming issues to ensure that correct annual enrollment fees are being calculated, and to disallow benefits if the annual enrollment fee is not paid prior to the enrollment in the program. STATUS NOTE: See Current Audit Recommendation 2020-036.
B	PARTIALLY IMPLEMENTED
	Training and monitoring the local counties and Medical Assistance sites to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required Social Security Numbers, and obtaining and verifying income reported by the beneficiary. STATUS NOTE: See Current Audit Recommendation 2020-036.
C	NO LONGER APPLICABLE
	Implementing a programming check within CBMS to alert caseworkers of CBHP beneficiaries who become ineligible for CBHP benefits and disallowing CBHP payments to be made on behalf of the ineligible beneficiaries. STATUS NOTE: The Department disagreed with this recommendation and did not implement it.

III-6

RECOMMENDATION 2019-048	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should strengthen its internal controls over the monitoring of provider health and safety standards by:
A DEFERRED	<p>Implementing and following its current policy for monitoring the Colorado Department of Public Health and Environment’s standard surveys and certifications throughout the fiscal year to ensure compliance with state and federal regulations.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2020 implementation date.</p>
B DEFERRED	<p>Developing and implementing a mechanism to proactively identify delays in standard surveys and certifications of skilled nursing facilities.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2020 implementation date.</p>
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2019-049	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing (Department) should improve its internal controls over the timely processing of medical claims paid by Medicaid Managed Care Entities (MCEs) by:
A DEFERRED	<p>Instituting an adequate contract review process to ensure appropriate provisions, including timing specifications for claims payments to providers, are included in all Prepaid Inpatient Health Plan contracts to ensure compliance with Department requirements.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
B DEFERRED	<p>Developing and implementing formal written monitoring policies and procedures over the timely processing of claims payments to ensure that the Department and MCEs are in compliance with federal regulations and Department processes.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
C DEFERRED	<p>Incorporating provisions within all MCE contracts to deliver timely payment reports for the Department’s review to ensure compliance with federal regulations and Department processes.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2019-050	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for Medicaid and the Children’s Basic Health Plan (CBHP) by:
A DEFERRED	<p>Implementing an effective secondary review process by the program division directors over the Department’s program contract administrators to ensure that the Subrecipient versus Contractor Determination Tool is completed, subrecipient and contractor determinations are accurately reported in the State’s financial accounting system, the Colorado Operations Resource Engine, and that the required risk assessments are performed for all identified subrecipients as required by the federal <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> and the Department’s procedures.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2021 implementation date.</p>
B DEFERRED	<p>Establishing a process to reconcile subrecipients identified by the program contract administrators with those identified by the Controller Division for Medicaid and CBHP prior to awarding federal funds to the subrecipients to ensure that payments are reported accurately on the Exhibit K1, <i>Schedule of Federal Assistance</i>, in accordance with the Office of the State Controller’s Fiscal Rules and <i>Instructions for Exhibits</i> and, ultimately, to the federal government on the State’s <i>Schedule of Expenditures of Federal Awards</i>.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2020 implementation date.</p>
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2019-051	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing (Department) should improve its internal controls over personnel costs by:
A DEFERRED	<p>Implementing the Time/Effort Reporting Policy as an interim tracking mechanism for all staff time to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations under <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> while it awaits the implementation of the State’s new timekeeping system.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2020 implementation date.</p>
B DEFERRED	<p>Updating the Department’s current policies and procedures to specify time requirements for the direct supervisors to review and sign periodic certifications.</p> <p>STATUS NOTE: The Department plans to fully implement this recommendation by the July 2020 implementation date.</p>
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

III-8

RECOMMENDATION 2019-052	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should improve controls over its financial reporting by:
A	IMPLEMENTED Working with its service organization, DXC Technology Services, LLC, to ensure that Colorado interChange SOC 1, Type II reports clearly state the system components and controls that are in scope, such as database change management and database backup and recovery controls.
B	NOT IMPLEMENTED Developing, documenting, implementing, and communicating a process for conducting reviews of the SOC 1, Type II reports, to ensure that all appropriate database internal controls impacting financial reporting are identified by the service organization, tested for effectiveness, and opined on by the service auditor in its SOC 1, Type II report.
	STATUS NOTE: See Current Audit Recommendation 2020-014.

RECOMMENDATION 2019-053 AND 2018-045	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:
A	NO LONGER APPLICABLE Researching and resolving Colorado Benefits Management System (CBMS) and Colorado interChange system programming issues to ensure that correct eligibility information is displayed in both systems.
	STATUS NOTE: Included as part of Fiscal Year 2019 Recommendation 2019-044.
B	IMPLEMENTED Identifying any cases affected by the system issues noted in our audit, and correcting eligibility information in Colorado interChange.
	STATUS NOTE: Implemented in Fiscal Year 2019.
C	NOT IMPLEMENTED Establishing a reconciliation process between CBMS and Colorado interChange to ensure that the eligibility information in CBMS is correctly reflected in Colorado interChange.
	STATUS NOTE: See Current Audit Recommendation 2020-034.
D	NOT IMPLEMENTED Monitoring the local counties and Medical Assistance eligibility sites to ensure that they are addressing any issues identified by the fiscal agent through error reports.
	STATUS NOTE: See Current Audit Recommendation 2020-034.

RECOMMENDATION 2019-054 AND 2018-051	
STATUS	RECOMMENDATION TEXT
	The Department of Health Care Policy and Financing should take steps to ensure that all claims paid to the Community-Centered Boards (CCBs) for Targeted Case Management are supported by documentation in the Benefits Utilization System (BUS) or its successor system, including:
A	IMPLEMENTED Investigating the claims we identified as lacking supporting documentation in the BUS and recovering any overpayments, as appropriate.
B	IMPLEMENTED Monitoring the CCBs' use of the BUS's monthly log note reports and making improvements to the BUS, or its successor system, as necessary, to ensure that it provides accurate and necessary information for CCBs to verify accuracy of billing claims for Targeted Case Management.
	STATUS NOTE: Implemented in Fiscal Year 2019.
C	IMPLEMENTED Monitoring the functionality of the BUS user interface, or its successor system, and making improvements, as necessary, to resolve system issues that may be causing duplicate log notes.
	STATUS NOTE: Implemented in Fiscal Year 2019.

RECOMMENDATION 2019-055 AND 2018-052	
STATUS	RECOMMENDATION TEXT
IMPLEMENTED	The Department of Health Care Policy and Financing should implement written billing guidance and controls to help ensure that its payments to Community-Centered Boards (CCBs) for Targeted Case Management are reasonable. The guidance and controls should (1) help ensure that the CCBs do not bill for case manager time that is not worked and (2) clarify how the CCBs should bill for small time increments.

RECOMMENDATION 2019-056 AND 2018-053	
STATUS	RECOMMENDATION TEXT
IMPLEMENTED	The Department of Health Care Policy and Financing should strengthen its controls in the Colorado interChange to ensure that claims for services provided through Medicaid Home and Community-Based Services waiver programs are paid only when there is a proper prior authorization. Such controls should be designed to prevent paying claims that do not have coding that exactly matches a prior authorization for the program recipient.

RECOMMENDATION 2019-057 AND 2018-054	
STATUS	RECOMMENDATION TEXT
PARTIALLY IMPLEMENTED	<p>The Department of Health Care Policy and Financing should review the payments made for the 6,130 service claims without matching prior authorization identified in the audit to determine whether the payments were allowable and recover unallowable payments and over-payments, as appropriate. Until the Department implements Recommendation 2018-053, it should also review claims that were paid after the audit review period to determine whether any lacked prior authorization and recover unallowable payments and over-payments, as appropriate.</p> <p>STATUS NOTE: The Department implemented the significant parts of this Recommendation 2019-057 by reviewing the overpayments identified in the audit and following up with providers to begin collecting overpayments as recommended. We also confirmed that controls to prevent overpayments were implemented in Fiscal Year 2019 as recommended in the related Recommendation 2019-056. The Department plans to fully implement this recommendation by June 2021.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2018-048	
STATUS	RECOMMENDATION TEXT
PARTIALLY IMPLEMENTED	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over its Medicaid contractor for its inpatient hospital and long-term care facility audits by developing, implementing, and documenting formal policies and procedures to include using the preexisting reports to proactively monitor the contractor to ensure that it is completing audits in accordance with federal regulations and within established contractual timeframes.</p> <p>STATUS NOTE: The Department strengthened its monitoring process over its contractor to ensure the audits are completed in accordance with federal regulations and within the established timeframes. The Department has not formalized the policies and procedures until July 2020. The Department plans to fully implement this recommendation by July 2020.</p>
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

DEPARTMENT OF HIGHER EDUCATION – ADAMS STATE UNIVERSITY

RECOMMENDATION 2018-059

STATUS		RECOMMENDATION TEXT
		Adams State University should improve internal controls over Student Financial Aid (SFA) Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:
A	IMPLEMENTED	Developing and implementing policies and procedures that clearly outline responsibilities of the records office and the financial aid office for enrollment reporting, to ensure participating students' information is accurately reported
B	IMPLEMENTED	Updating policies and procedures to address available SFA regulatory alerts to assist with the accurate reporting of student enrollment. This should include clear direction for staff to utilize USDE-provided reports, such as the Enrollment Errors Report (SCHER5), to identify and resolve errors.
C	IMPLEMENTED	Training staff in the records office and financial aid office over the effective communication and implementation of these policies and procedures.
D	IMPLEMENTED	Implementing an adequate review process to ensure enrollment changes reported by the University to the Clearinghouse, and from the Clearinghouse to NSLDS are accurate.

DEPARTMENT OF HUMAN SERVICES

RECOMMENDATION 2019-058

STATUS		RECOMMENDATION TEXT
		The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Colorado Child Care Assistance Program (CCCAP) requirements by:
A	PARTIALLY IMPLEMENTED	Providing periodic training to county caseworkers to ensure caseworkers are appropriately trained on CCCAP areas including income calculations and timely processing and notifications, and enforcing the Department's requirement that representatives from all counties attend the trainings in a timely manner. Training should be targeted to address problem areas identified through the Department's quality assurance review process. STATUS NOTE: See Current Audit Recommendation 2020-052.
B	PARTIALLY IMPLEMENTED	Working with counties to incorporate a secondary or supervisory review process over case files after eligibility is determined to ensure timely applicant notification of eligibility decisions, timely closure of cases, and that parent fees are calculated appropriately. STATUS NOTE: See Current Audit Recommendation 2020-052.
C	IMPLEMENTED	Monitoring the upgraded Child Care Automated Tracking System to ensure that all identified system upgrade issues are addressed.

RECOMMENDATION 2018-062	
STATUS	RECOMMENDATION TEXT
	The Department of Human Services should work with the Governor’s Office of Information Technology to strengthen information technology general controls over the Childcare Automated Tracking System (CHATS) by:
A	NO LONGER APPLICABLE Implementing procedures to ensure sufficient account management internal controls are in place to address the problems identified in the detailed confidential finding. STATUS NOTE: OIT’s Chief Information Security Officer approved a Secure Configuration Exception Request, exempting this issue from compliance with Colorado Information Security Policies.
B	IMPLEMENTED Developing and communicating account management policies and procedures to address the problems identified in the detailed confidential finding. STATUS NOTE: Implemented in Fiscal Year 2019.
C	IMPLEMENTED Ensuring that the account management problems noted in the detailed confidential finding are addressed in the CHATS modernization project when the new system is implemented. STATUS NOTE: Implemented in Fiscal Year 2019.

RECOMMENDATION 2018-064	
STATUS	RECOMMENDATION TEXT
	The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by:
A	PARTIALLY IMPLEMENTED Improving its monitoring process to ensure that licensing staff follow up on untimely and incomplete provider responses, and to ensure providers initial and acknowledge inspection reports at the time they receive them, as defined in the Division of Early Care and Learning’s (Division) Standard Operating Procedures. STATUS NOTE: See Current Audit Recommendation 2020-053.
B	IMPLEMENTED Continuing to provide detailed training to licensing specialists on specific licensing requirements and procedures to follow and address untimely and/or incomplete responses as defined in the Division’s Standard Operating Procedures. STATUS NOTE: Implemented in Fiscal Year 2019.

III-12

RECOMMENDATION 2016-077		RECOMMENDATION TEXT
STATUS		RECOMMENDATION TEXT
		The Department of Human Services (Department) should improve its internal controls over federal grant subrecipient monitoring requirements by:
A	IMPLEMENTED	Instituting a supervisory review process over the Internal Audit Division's accumulated subrecipient tracking data to ensure that the required information is accurate and agrees to subrecipient-provided information and subrecipient Single Audit reports and that Division staff follow up with subrecipients on errors identified in Single Audit reports and in subrecipients' reporting to the Department to ensure that errors are corrected.
B	IMPLEMENTED	Requiring that Division staff implement a process to reconcile subrecipient information provided by each of the Department's program divisions to information obtained by the Division and from the Department's subrecipients, as appropriate. STATUS NOTE: Implemented in Fiscal Year 2017.
C	IMPLEMENTED	Updating the Department's subrecipient monitoring policies and procedures, as applicable, to reflect changes due to the implementation of federal <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) and the State's financial accounting system, the Colorado Operations Resource Engine, CORE, as appropriate. STATUS NOTE: Implemented in Fiscal Year 2017.

DEPARTMENT OF THE TREASURY

RECOMMENDATION 2019-059 AND 2018-067		RECOMMENDATION TEXT
STATUS		RECOMMENDATION TEXT
		The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by:
A	NOT IMPLEMENTED	Communicating required federal award information, including the Catalog of Federal Domestic Assistance number, program name and federal awarding agency, department contact information, and dollar amount, as well as reporting and other requirements for the grant, when passing funds through to other state agencies or non-state subrecipients. STATUS NOTE: See Current Audit Recommendation 2020-076.
B	NOT IMPLEMENTED	Developing a monitoring process to ensure that any state agencies to which Treasury passes Program funds, including the Department of Local Affairs, communicate the required federal award information to their subrecipients. This monitoring process should be detailed enough to provide reasonable assurance that subrecipients understand the terms and conditions of the subaward, that they appropriately report the Program grant receipts and expenditures on their <i>Schedule of Expenditures of Federal Awards</i> , and that they follow any other federal auditing requirements related to the grant awards. STATUS NOTE: See Current Audit Recommendation 2020-076.
C	IMPLEMENTED	Implementing a supervisory review process to ensure that the Exhibit K1, <i>Schedule of Federal Assistance</i> , is prepared in accordance with the Department of Personnel & Administration's Office of the State Controller <i>Fiscal Procedures Manual</i> . STATUS NOTE: Implemented in Fiscal Year 2019.

REPORTS &

FEDERAL AWARDS
SCHEDULE





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY UNIFORM GUIDANCE

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We were engaged to audit the State of Colorado's (State) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2020. The State's major federal programs are identified in the Summary of Auditor's Results within SECTION I—REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of component units which received federal awards during the fiscal year ended June 30, 2020, that are not included in the State's Schedule of Expenditures of Federal Awards. Our audit of the State's major federal programs did not include the discretely presented component units. As applicable, federal awards administered by these component units are the subjects of audits completed by other auditors.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.



We Set the Standard for Good Government

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. Because of the matter described in the "Basis for Disclaimer of Opinion" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance of the Unemployment Insurance program.

An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Except for the matters described in the "Basis for Disclaimer of Opinion" paragraph, we believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for each major federal program. However, our audit does not provide a legal determination of the State's compliance.

BASIS FOR DISCLAIMER OF OPINION ON THE UNEMPLOYMENT INSURANCE PROGRAM

As described in the accompanying Schedule of Findings and Questioned Costs, and in RECOMMENDATION NO. 2020-066, the State's records did not permit us, nor was it practical to extend other auditing procedures to obtain sufficient appropriate audit evidence to conclude on compliance requirements noted for the following program:

- CFDA No. 17.225, Unemployment Insurance; Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions; RECOMMENDATION NO. 2020-066.

DISCLAIMER OF OPINION ON THE UNEMPLOYMENT INSURANCE PROGRAM

Because of the significance of the matter described in the “Basis for Disclaimer of Opinion” paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the types of compliance requirements referred to above that could have a direct and material effect on the Unemployment Insurance program. Accordingly, we do not express an opinion on the Unemployment Insurance program for the year ended June 30, 2020.

BASIS FOR QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

As described in the accompanying Schedule of Findings and Questioned Costs, and in RECOMMENDATION NOS. 2020-034 THROUGH 038, 041 THROUGH 044, 052 THROUGH 054, 071 THROUGH 073, AND 076, the State did not comply with the compliance requirements noted for the following programs:

- CFDA Nos. 10.565, 10.568, Commodity Supplemental Food Program, Emergency Food Assistance Program (Administrative Costs) (Food Distribution Cluster); Special Tests and Provisions; RECOMMENDATION NO. 2020-054.
- CFDA No. 15.437, Minerals Leasing Act; Reporting, Subrecipient Monitoring; RECOMMENDATION NOS. 2020-076.
- CFDA No. 21.019, Coronavirus Relief Fund; Subrecipient Monitoring; RECOMMENDATION NOS. 2020-071 THROUGH 073.
- CFDA Nos. 93.575, 93.596, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster);
 - ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; RECOMMENDATION NO. 2020-052.
 - ▶ Special Tests and Provisions; RECOMMENDATION NO. 2020-053.

- CFDA No. 93.767, Children’s Health Insurance Program;
 - ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATION NOS. 2020-035 THROUGH 038, 041, 042, AND 044.
 - ▶ Eligibility; RECOMMENDATION NOS. 2020-035, 036, 038, 041, AND 042.
 - ▶ Reporting; RECOMMENDATION No. 2020-037.
 - ▶ Special Tests and Provisions; RECOMMENDATION NOS. 2020-037, AND 044.
- CFDA No. 93.778; Medical Assistance Program (Medicaid Cluster);
 - ▶ Activities Allowed or Unallowed, Allowable Costs/Cost Principles; RECOMMENDATION NOS. 2020-034, 035, 037, 038, AND 041 THROUGH 044.
 - ▶ Eligibility; RECOMMENDATION NOS. 2020-034, 035, 038, AND 041 THROUGH 043.
 - ▶ Reporting; RECOMMENDATION No. 2020-037.
 - ▶ Special Tests and Provisions; RECOMMENDATION NOS. 2020-037, AND 044.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on the Major Federal Programs paragraph, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect, for the year ended June 30, 2020, on the following programs:

- Child Care and Development Fund Cluster
- Children’s Health Insurance Program
- Coronavirus Relief Fund
- Food Distribution Cluster
- Medicaid Cluster
- Minerals Leasing Act

UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results within SECTION I–REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2020.

OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATION NOS. 2020-039, 040, 046, 049 THROUGH 051, 057, 067, 070, AND 074. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in

internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATION NOS. 2020-013, 034 THROUGH 038, 041 THROUGH 045, 052 THROUGH 054, 058 THROUGH 066, 068, 071 THROUGH 073, AND 076 to be MATERIAL WEAKNESSES.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as RECOMMENDATION NOS. 2020-014, 039, 040, 046 THROUGH 051, 055 THROUGH 057, 067, 069, 070, 074, AND 075 to be SIGNIFICANT DEFICIENCIES.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based

on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

We were engaged to audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated March 5, 2021. However, we were unable to obtain sufficient appropriate audit evidence to provide a basis for audit opinions on the financial statements for the Unemployment Insurance Fund and Business-Type Activities of the State of Colorado. Accordingly, we did not express an opinion on the Unemployment Insurance Fund and Business-Type Activities. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Because of the significance of the matter discussed above, it is inappropriate to, and we do not, express an opinion on the Schedule of Expenditures of Federal Awards.

A handwritten signature in black ink, appearing to read "C. F. K. R. J.", is positioned above the typed name and date.

Denver, CO

April 27, 2021, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is March 5, 2021



STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
UNCLUSTERED PROGRAMS		\$ 7,205,938,539	\$ 1,519,410,776	
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
	98.10035947-S2, PO #U000189092 / GCAS-WATER	278,947	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035947-S2, PO #U000189092)	278,947	0	
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
	94.003 / STATE COMMISSIONS	310,722	0	
	EBBA	310,722	0	
	94.006 / AMERICORPS	5,176,370	5,176,370	
	EBBA	5,176,370	5,176,370	
	94.009 / TRAINING AND TECHNICAL ASSISTANCE	156,532	0	
	EBBA	156,532	0	
	94.021 / VOLUNTEER GENERATION FUND	110,741	110,741	
	EBBA	110,741	110,741	
	94.008 / COMMISSION INVESTMENT FUND	112,023	0	
	EBBA	112,023	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>				
	10.163 / MARKET PROTECTION AND PROMOTION	105,107	0	
	BIAA	24,600	0	
	BDAA	80,507	0	
	10.153 / MARKET NEWS	10,000	0	
	BMAA	10,000	0	
	10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	786,614	205,345	
	BMAA	786,614	205,345	
	10.172 / LOCAL FOOD PROMOTION PROGRAM	1,549	0	
	GSA / PASS-THROUGH FROM: AMERICAN INDEPENDENT BUSINESS ALLIANCE (AM170100XXXXG147)	1,549	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>				
	10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	65,445	0	
	GGBA	65,445	0	
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>				
	10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	1,052,784	0	
	BPAA	212,747	0	
	BDAA	148,078	0	
	BEAA	401,635	0	
	GGBA	281,208	0	
	BDAA / PASS-THROUGH FROM: OREGON DEPARTMENT OF AGRICULTURE (ODA-4101-IS)	9,116	0	
	10.028 / WILDLIFE SERVICES	84,459	0	
	GGBA	84,459	0	
	10.17-8508-1513-MU / USDA-APHIS-PPQ PHYTOSANITARY CERTIFICATE	349,392	0	
	BPAA	226,716	0	
	BMAA	122,676	0	
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>				
	10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	1,683	0	
	GGBA	1,683	0	
<u>DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY</u>				
	10.435 / STATE MEDIATION GRANTS	33,151	0	
	BIAA	33,151	0	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
	10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	4,616,401	0	
	DAAA	2,328,071	0	
	IHAA	935,836	0	
	FHLA	1,352,494	0	
	10.574 / TEAM NUTRITION GRANTS	56,110	0	
	FHLA	56,110	0	
	10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	336,407	287,823	
	DAAA	336,407	287,823	
	10.582 / FRESH FRUIT AND VEGETABLE PROGRAM	2,527,129	2,449,817	
	DAAA	2,527,129	2,449,817	
	10.558 / CHILD AND ADULT CARE FOOD PROGRAM	24,329,370	23,828,796	
	FHLA	19,584,519	19,083,945	
	FHLA	4,744,851	4,744,851	X
	10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	74,426,834	69,465,202	
	FHLA	74,426,834	69,465,202	
	10.536 / CACFP TRAINING GRANTS	33,663	0	
	FHLA	33,663	0	
	10.541 / CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	124,530	0	
	DAAA	18,293	0	
	FHLA	106,237	0	
	10.545 / FARMERS' MARKET SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM SUPPORT GRANTS	420	0	
	IHAA	420	0	
<u>DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE</u>				
	10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	223,032	0	
	BIAA	223,032	0	
	10.477 / MEAT, POULTRY, AND EGG PRODUCTS INSPECTION	21,929	0	
	BIAA	21,929	0	
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>				
	10.962 / COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	37,133	0	
	GGBA	37,133	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>				
	10.680 / FOREST HEALTH PROTECTION	206,007	26,160	
	BDAA	151,394	26,160	
	GGBA	54,613	0	
	10.684 / INTERNATIONAL FORESTRY PROGRAMS	551,276	0	
	GGBA	551,276	0	
	10.664 / COOPERATIVE FORESTRY ASSISTANCE	3,600,113	243,363	
	GGBA	2,890,110	41,252	
	RCAA	361,121	202,111	
	GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (G112018-CSFS)	93,463	0	
	GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (SUBANARD G052017-CFRI)	140,293	0	
	GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (A102853-USFS UPPER SOUTH PLATTE)	115,126	0	
	10.676 / FOREST LEGACY PROGRAM	29,217	0	
	GGBA	29,217	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	10.691 / GOOD NEIGHBOR AUTHORITY	764,953	0	
	GGBA	764,953	0	
	10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	540,487	0	
	GGBA	540,487	0	
	10.699 / PARTNERSHIP AGREEMENTS	337,879	0	
	GWAA	100,564	0	
	GYAA	20,944	0	
	PAAA	55,062	0	
	PMAA	161,309	0	
	10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	697,790	8,640	
	PKAA	697,790	8,640	
	10.18-CR-11221611-038 / FIRE AND BIOLOGICAL EXPERTISE, USAG-HI	37,532	0	
	GGBA	37,532	0	
	10.18-CR-11221611-097 / FORT WAINWRIGHT CONSERVATION GIS SUPPORT	32,856	0	
	GGBA	32,856	0	
	10.16-CS-11020000-026 / US FOREST SERVICE REGION 2 DATA EXCHANGE	3,383	0	
	GGBA	3,383	0	
	10.18-CR-11221611-093 / FORT WAINWRIGHT WETLAND SUPPORT	67,007	0	
	GGBA	67,007	0	
	10.18-CR-11221611-193 / SUSTAINABLE RANGE PROGRAM, ASA DIX	16,698	0	
	GGBA	16,698	0	
	10.19-CR-11221611-043 / GIS SUPPORT TO ASA DIX	25,283	0	
	GGBA	25,283	0	
	10.19-CR-11221611-087 / ITAM PROGRAM, FORT MCCOY, WISCONSIN	452,346	0	
	GGBA	452,346	0	
	10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	17,780	0	
	GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (CSU_CFR1_2019 A104749)	17,780	0	
	10.697 / STATE & PRIVATE FORESTRY HAZARDOUS FUEL REDUCTION PROGRAM	150,676	6,313	
	GGBA	150,676	6,313	
	10.18-CS-11020400-045 / RESTORATION/REVEGETATION GUIDANCE	9,117	0	
	GGBA	9,117	0	
	10.19-CS-11020400-032 / SENATOR BECK BASIN VEGETATION MONITORING	390	0	
	GGBA	390	0	
	10.19-CR-11221611-100 / FORT STEWART, GA ITAM AND SRP SUPPORT	38,729	0	
	GGBA	38,729	0	
	10.678 / FOREST STEWARDSHIP PROGRAM	18,131	0	
	GGBA	18,131	0	
	10.20-CR-11221611-029 / CA ARNG ITAM PROGRAM SUPPORT	222,798	0	
	GGBA	222,798	0	
	10.20-CR-11221611-119 / OAHU LRAM SUPPORT	4,941	0	
	GGBA	4,941	0	
	10.20-CR-11221611-126 / CAARNG ITAM PROGRAM	503	0	
	GGBA	503	0	
	10.707 / RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	72,557	0	
	GWAA	72,557	0	
	10.683 / NATIONAL FISH AND WILDLIFE FOUNDATION	30,000	0	
	PMAA / PASS-THROUGH FROM: NATIONAL FISH AND WILDLIFE FOUNDATION (58484)	30,000	0	
	10.15-JV-11221636-126 / INCORPORATING CLIMATE CHANGE CONSIDERATIONS INTO NATIONAL FOREST PLANNING PROCESSES	11,641	0	
	GGBA	11,641	0	
	10.19-CR-11221611-074 / SUSTAINABLE RANGE AWARENESS TRAINING MATERIALS TO NTC ITAM PROGRAM, FORT IRWIN, CA	62,005	0	
	GGBA	62,005	0	
	10.16-JV-11221631-139 / STRATEGIC SCIENCE APPLICATION AND DELIVERY EFFORTS IN THE INTERIOR WEST	3,964	0	
	GGBA	3,964	0	
	10.16-CS-11040300-057 / CHEATGRASS SEEDLING REDUCTION FOR RESTORATION OF NATIVE SAGEBRUSH GRASSLAND PLANT COMMUNITIES	21,217	0	
	GGBA	21,217	0	
	10.16-CS-11021500-060 / WHITE RIVER NATIONAL FOREST CAVE BAT INVENTORY AND MONITORING	1,563	0	
	GGBA	1,563	0	
	10.16-CS-11132214-337 / NATURAL RESOURCE CAREER DEVELOPMENT PROGRAM CULTIVATING PATHWAYS AMBASSADOR	27,833	0	
	GGBA	27,833	0	
	10.17-JV-11120101-035 / CARIBBEAN FOREST INVENTORY AND ANALYSIS (FIA) - FOREST DISTURBANCE HISTORY: MAPPING AND ANALYSIS	471	0	
	GGBA	471	0	
	10.17-CR-11221611-191 / ARCHAEOLOGICAL SURVEY MITIGATION STUDY, RICHARDSON TRAINING AREA (RTA), JBER ALASKA	21,635	0	
	GGBA	21,635	0	
	10.18-CR-11221611-040 / WILDFIRE RISK ASSESSMENT OF TEXAS ARMY NATIONAL GUARD PROPERTIES	6,912	0	
	GGBA	6,912	0	
	10.18-CR-11221611-055 / SECTION 106 ARCHAEOLOGICAL STUDY AND GOVERNMENT TO GOVERNMENT CONSULTATION	61,752	0	
	GGBA	61,752	0	
	10.18-CR-11221611-089 / CULTURAL RESOURCES INTERN SUPPORT, CA ARNG	19,124	0	
	GGBA	19,124	0	
	10.18-CR-11221611-161 / USARAK VEGETATION MAINTENANCE AND MINOR MANEUVER DAMAGE REPAIR	251,571	0	
	GGBA	251,571	0	
	10.18-CR-11221611-135 / TRAINING AREA MANAGEMENT SUPPORT TO SRP AND DAMO-TRS INSTALLATIONS	44,694	0	
	GGBA	44,694	0	
	10.18-CR-11221611-136 / TRAVIS AFB ENVIRONMENTAL SERVICES, CULTURAL RESOURCES SUPPORT	47,331	0	
	GGBA	47,331	0	
	10.18-CR-11221611-163 / FORT STEWART, GA ITAM PROGRAM SUPPORT - TRAVEL	3,927	0	
	GGBA	3,927	0	
	10.18-CR-11221611-162 / RANGE AND TRAINING LAND ASSESSMENT AND LAND REHABILITATION AND MAINTENANCE SUPPORT AT FORT HUNTER LIGGETT, CA	265,668	0	
	GGBA	265,668	0	
	10.18-CR-11221611-164 / FORT STEWART, GA ITAM PROGRAM SUPPORT - LABOR	17,377	0	
	GGBA	17,377	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	10.18-CR-11221611-167 / OAHU INTEGRATED TRAINING AREA AND MANAGEMENT & LAND REHABILITATION AND MAINTENANCE (LRAM), SUSTAINABLE RANGE PROGRAM	-6,871	0	
	GGBA	-6,871	0	
	10.18-CR-11221611-166 / OAHU LAND REHABILITATION AND MAINTENANCE (LRAM), SUSTAINABLE RANGE PROGRAM	208,204	0	
	GGBA	208,204	0	
	10.18-CR-11221611-227 / ATSC-LTD: ITAM, SRA, LRAM AND RTLA SUPPORT	235,965	0	
	GGBA	235,965	0	
	10.18-CR-11221611-228 / WILDLAND FIRE MANAGEMENT PLAN FIELD MAPPING PRODUCTS - HI	9,628	0	
	GGBA	9,628	0	
	10.19-CR-11221611-002 / INTEGRATED TRAINING AREA MANAGEMENT (ITAM) AND SUSTAINABLE RANGE PROGRAM (SRP) SUPPORT FY-2019	159,382	0	
	GGBA	159,382	0	
	10.19-CR-11221611-017 / INTEGRATED TRAINING AREA MANAGEMENT (ITAM) PROGRAM AND SUSTAINABLE RANGE PROGRAM (SRP) SUPPORT FOR CALIFORNIA ARMY NATIONAL GUARD (CAARNG)	446,993	0	
	GGBA	446,993	0	
	10.19-CR-11221611-029 / AIR SPACE MANAGEMENT, NEPA, NR/CR AND OVERSEAS ENVIRONMENTAL SUPPORT TO SAF/IE, HQ AF/A4 AND AFCEC/CZ	767,155	0	
	GGBA	767,155	0	
	10.19-CR-11221611-037 / ENVIRONMENTAL PROGRAM EVALUATION PROJECT - PTA	97,480	0	
	GGBA	97,480	0	
	10.19-CR-11221611-036 / WILDLAND FIRE MANAGEMENT PLANNING FOR GRAFENWOEHR TRAINING AREA, GERMANY	93,229	0	
	GGBA	93,229	0	
	10.19-CR-11221611-035 / FORT STEWART ENDANGERED SPECIES MANAGEMENT SUPPORT	80,423	0	
	GGBA	80,423	0	
	10.19-CR-11221611-079 / TRAINING AREA MANAGEMENT SUPPORT TO DAMO-TRS	135,367	0	
	GGBA	135,367	0	
	10.19-CR-11221611-078 / USARAK LAND REHABILITATION AND MAINTENANCE (LRAM) VEGETATION MAINTENANCE AND MINOR MANEUVER DAMAGE REPAIR	44,578	0	
	GGBA	44,578	0	
	10.19-CR-11221611-076 / ENDANGERED SPECIES MANAGEMENT - MID-STORY CONTROL SERVICES SUPPORT, FORT STEWART, GA	248,543	0	
	GGBA	248,543	0	
	10.19-CR-11221611-080 / OAHU LRAM HEAVY EQUIPMENT SUPPORT, SUSTAINABLE RANGE PROGRAM, RANGE DIVISION HAWAII.	909,920	0	
	GGBA	909,920	0	
	10.19-CR-11221611-099 / MALMSTROM AFB AVIAN PROTECTION PLAN AND HILL AFB BALD AND GOLDEN EAGLE DATA COORDINATION	272,497	0	
	GGBA	272,497	0	
	10.19-CR-11221611-110 / ITAM SUPPORT AND LRAM VEGETATION MANAGEMENT SUPPORT, SUSTAINABLE RANGE PROGRAM, RANGE DIVISION HAWAII	1,088,400	0	
	GGBA	1,088,400	0	
	10.19-CR-11221611-113 / TRAVIS AFB ENVIRONMENTAL SERVICES, CULTURAL RESOURCES SUPPORT	99,953	0	
	GGBA	99,953	0	
	10.17-CS-11021211-033 / PAWNEE MONTANE SKIPPER CONSERVATION PARTNERSHIP	12,645	0	
	GGBA	12,645	0	
	10.RM-202 / WILDER PROJECT: LAYOUT, PREPARATION, ADMINISTRATION AND QUALITY CONTROL	25,528	0	
	GGBA / PASS-THROUGH FROM: THE NATIONAL FOREST FOUNDATION (RM-202)	25,528	0	
	10.MSI/CSU-CFRI / TECHNICAL SUPPORT FOR MOUNTAIN STUDIES INSTITUTE	28,874	0	
	GGBA / PASS-THROUGH FROM: MOUNTAIN STUDIES INSTITUTE (MSI/CSU-CFRI)	28,874	0	
	10.15-PA-11020000-071 / UPPER SOUTH PLATTE COHESIVE STRATEGY PILOT PROJECT	274,446	0	
	GGBA	274,446	0	
	10.17-CS-11132762-207 / PROTECTED AREA MANAGEMENT AND PUBLIC USE IN BRAZIL	305,943	0	
	GGBA	305,943	0	
	10.16-CR-11221638-113 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM	656,055	0	
	GGBA	656,055	0	
	10.13-CR-11132422-029 / AIR POLLUTION RELATED VALUES SAMPLE TESTING AND DATA ANALYSES	20,048	0	
	GGBA	20,048	0	
	10.19-CR-11221638-205 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM	681,528	0	
	GGBA	681,528	0	
	10.19-CS-11020000-041 / CONSERVATION ENVIRONMENTAL REVIEW TOOL DATA ENHANCEMENT	12,816	0	
	GGBA	12,816	0	
	10.20-CR-11221611-045 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT	14,947	0	
	GGBA	14,947	0	
	10.20-CR-11221611-021 / TRAINING AREA MANAGEMENT SUPPORT TO SRP AND DAMO-TRS INSTALLATIONS	619	0	
	GGBA	619	0	
	10.20-CR-11221611-034 / MALMSTROM AFB AVIAN PROTECTION PLAN AND HILL AFB BALD AND GOLDEN EAGLE DATA COORDINATION	13,863	0	
	GGBA	13,863	0	
	10.20-CR-11221611-093 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FWA CULTURAL RESOURCES EVALUATION	148	0	
	GGBA	148	0	
	10.20-CR-11221611-094 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FWA GOVERNMENT TO GOVERNMENT	148	0	
	GGBA	148	0	
	10.20-CR-11221611-095 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FGA ARCHITECTURAL EVALUATION	148	0	
	GGBA	148	0	
	10.19-CS-11021500-092 / BUTTERFLY AND BURRELL MINES NATIVE SHRUBS	13,104	0	
	GGBA	13,104	0	
	10.19-CS-11040300-064 / CHEATGRASS SEEDLING REDUCTION FOR RESTORATION OF NATIVE SAGEBRUSH GRASSLAND PLANT COMMUNITIES (MODIFICATION TO 5309263)	20,965	0	
	GGBA	20,965	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
10.20-CR-11221611-055 / FORT STEWART ENDANGERED SPECIES MANAGEMENT SUPPORT: MID-STORY			
CONTROL SERVICES	356	0	
GGBA	356	0	
10.20-CR-11221611-096 / NATURAL RESOURCES MANAGEMENT SUPPORT, USAG AK: NATURAL RESOURCE SUPPORT			
SUPPORT	148	0	
GGBA	148	0	
10.20-CR-11221611-098 / CONSERVATION AND COMPLIANCE GIS SUPPORT, USAG ALASKA			
GIS SUPPORT	148	0	
GGBA	148	0	
10.20-CR-11221611-099 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT FWA: ARCHAEOLOGICAL INVENTORY			
ARCHAEOLOGICAL INVENTORY	148	0	
GGBA	148	0	
10.20-CR-11221611-056 / USARAK LAND REHABILITATION AND MAINTENANCE (LRAM) VEGETATION MAINTENANCE AND MINOR MANEUVER DAMAGE REPAIR			
VEGETATION MAINTENANCE AND MINOR MANEUVER DAMAGE REPAIR	140	0	
GGBA	140	0	
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>			
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	1,701	0	
EDAA	1,701	0	
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	625,552	31,679	
GGBA	625,552	31,679	
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	22,055	0	
GGBA	22,055	0	
10.500 / COOPERATIVE EXTENSION SERVICE	776,952	310,599	
GGBA	651,777	307,371	
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000067402010)	37,916	3,228	
GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (2015-49200-24227)	4,046	0	
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000837602044)	70,443	0	
GGBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5939-CSU-UM-3501)	3,594	0	
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9001573902004)	9,176	0	
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	11,227	0	
GGBA	11,227	0	
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	71,388	0	
BDAA	40,031	0	
GGBA	31,357	0	
10.328 / NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	9,589	0	
GSAA / PASS-THROUGH FROM: COLORADO FRUIT AND VEGETABLE GROWERS ASSOCIATION (2019-70020-30356)	9,589	0	
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	177,386	4,902	
GGBA	177,386	4,902	
10.210 / HIGHER EDUCATION Û GRADUATE FELLOWSHIPS GRANT PROGRAM	88,682	0	
GGBA	88,682	0	
10.F9000837602044 / COLORADOADVENTURECAMP2019	70,273	0	
GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F9000837602044)	70,273	0	
10.514 / EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	409,188	0	
GGBA	409,188	0	
10.515 / RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	87,099	0	
GGBA	87,099	0	
10.511 / SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	3,113,080	0	
GGBA	3,113,080	0	
10.SA18-4060-07 / PARTICIPANT SUPPORT COST ACCOUNT: ECOSYSTEM IMPACTS AND MANAGEMENT OF KOCHIA IN NORTH AMERICA			
KOCHIA IN NORTH AMERICA	26,738	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (SA18-4060-07)	26,738	0	
<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>			
10.902 / SOIL AND WATER CONSERVATION	1,038,983	592,955	
BDAA	679,512	592,955	
GGBA	76,306	0	
PMAA	62,016	0	
GGBA / PASS-THROUGH FROM: AMERICAN FOREST FOUNDATION (AFF #2031)	221,149	0	
10.903 / SOIL SURVEY	10,904	0	
GGBA	10,904	0	
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	50,698	3,108	
GGBA	48,253	3,108	
GFCA / PASS-THROUGH FROM: ROCKY MOUNTAIN FARMERS UNION E (MOU 8/29/2018)	2,445	0	
10.923 / EMERGENCY WATERSHED PROTECTION PROGRAM	18,614	0	
RFAA	18,614	0	
10.NR193A750008G002 / NEXT GENERATION TECHNOLOGY FOR MONITORING EDGE-OF-FIELD WATER QUALITY IN ORGANIC AGRICULTURE			
QUALITY IN ORGANIC AGRICULTURE	121,739	0	
GGBA	121,739	0	
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
11.020 / CLUSTER GRANTS	107,494	0	
GJKA	107,494	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION</u>			
11.549 / STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	119,559	0	
RFAA	119,559	0	
<u>DEPARTMENT OF DEFENSE</u>			
12.W911KB-10-2-0001 TO#0222 / NEPA SUPPORT, FORT WAINWRIGHT, ALASKA	15,557	0	
GGBA	15,557	0	
12.RM132A-A / INCORPORATING PHOTOPERIODISM IN INSECT PHENOLOGY MODELS WITH APPLICATION FOR BIOLOGICAL CONTROL OF WEEDS ON DOD			
BIOLOGICAL CONTROL OF WEEDS ON DOD	4,182	0	
BDAA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (RM132A-A)	4,182	0	
12.620 / TROOPS TO TEACHERS GRANT PROGRAM	293,037	0	
DAAA	293,037	0	
12.W911KB-15-2-0001 TO#0017 / MGT SPECIES BELUGA ACOUSTICAL MONITORING			
ACOUSTICAL MONITORING	73,006	0	
GGBA	73,006	0	
12.W911KB-15-2-0001 TO#0037 / AFCEC GIS SUPPORT MAPPING			
GIS SUPPORT MAPPING	352,842	0	
GGBA	352,842	0	
12.033001 / DACW45033001 COE CHATFIELD	95,302	0	
PMAA	95,302	0	
12.W911KB-15-2-0001 TO#0033 / VANDENBERG AFB CULTURAL RESOURCE SURVEY/INVENTORY UPDATE, SOUTHBASE STRUCTURES			
SOUTHBASE STRUCTURES	206,506	0	
GGBA	206,506	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	12.W9128F-14-2-0001 TO#0097 / TECHNICAL EXPERTISE FOR ENVIRONMENTAL MISSION DATA LAYER DEVELOPMENT FOR AFCEC	90,100	0	
	GGBA	90,100	0	
	12.W911KB-15-2-0001 TO#0008 / CULTURAL RESOURCE SUPPORT, FORT WAINWRIGHT, AK	348,286	0	
	GGBA	348,286	0	
	12.W911KB-15-2-0001 TO#0004 / NATURAL RESOURCES STUDIES, FORT WAINWRIGHT TRAINING LANDS, INTERIOR ALASKA	266,205	0	
	GGBA	266,205	0	
	12.N40192-16-2-8001 / INVASIVE SPECIES MANAGEMENT AT JOINT REGION MARIANAS AREA OF RESPONSIBILITY	1,428,676	0	
	GGBA	1,428,676	0	
	12.W911KB-15-2-0001 TO#0010 / MUNICIPAL SEPARATOR STORM SEWER SYSTEM (MS4) MINIMUM CONTROL MEASURES (MCM)	12,103	0	
	GGBA	12,103	0	
	12.W911KB-15-2-0001 TO#0012 / NATURAL RESOURCES MANAGEMENT: VEGETATION AND BUFFER SURVEYS, FORT WAINWRIGHT TRAINING LANDS, INTERIOR ALASKA	220,061	0	
	GGBA	220,061	0	
	12.N62473-17-2-0003 / WILDLAND FIRE MANAGEMENT PLAN FOR MARINE CORPS BASE HAWAII INSTALLATIONS	10,136	0	
	GGBA	10,136	0	
	12.W911KB-15-2-0001 TO#0031 / BIOSECURITY AND INVASIVE SPECIES TECHNICAL EXPERTISE, WAKE ISLAND	143,244	0	
	GGBA	143,244	0	
	12.W911KB-15-2-0001 TO#0013 / CULTURAL RESOURCES MANAGEMENT SUPPORT AND STUDY - ARCHAEOLOGY, FORT WAINWRIGHT, ALASKA	222,535	0	
	GGBA	222,535	0	
	12.W911KB-15-2-0001 TO#0014 / CULTURAL RESOURCES MANAGEMENT SUPPORT AND STUDY - MITIGATION AND OUTREACH, FORT WAINWRIGHT, AK	98,195	0	
	GGBA	98,195	0	
	12.W911KB-15-2-0001 TO#0018 / MGT NUISANCE WILDLIFE, MGT SPECIES BELUGA PREY / SIXMILE SALMON ENUMERATION, MGT HABITAT FISHERY RESTORATION, MGT HABITAT FISHERY RESTORATION ENHANCEMENT	36,375	0	
	GGBA	36,375	0	
	12.W911KB-15-2-0001 TO#0019 / NATURAL RESOURCE SUPPORT FOR JOINT BASE ELMENDORF - RICHARDSON	139,078	0	
	GGBA	139,078	0	
	12.W911KB-15-2-0001 TO#0020 / CULTURAL LANDSCAPE REPORT NATIONAL REGISTER DISTRICT AT SCHOFIELD BARRACKS AND WHEELER ARMY AIR FIELD, ISLAND OF OAHU	95,072	0	
	GGBA	95,072	0	
	12.W911KB-15-2-0001 TO#0023 / SUSTAINABLE RANGE STUDY RICHARDSON TRAINING AREA JBER AK, FORT WAINWRIGHT TRAINING AREA & DONNELLY TRAINING AREA	-113	0	
	GGBA	-113	0	
	12.N40192-17-2-8008 / RANGE FIRE MANAGEMENT PLANS FOR PROPOSED MARINE CORPS RANGES ON GUAM, TINIAN, AND PAGAN	16,632	0	
	GGBA	16,632	0	
	12.W911KB-15-2-0001 TO#0025 / MGT HABITAT ALPINE TRAINING SUPPORT FOR JBER IN ALASKA	43,918	0	
	GGBA	43,918	0	
	12.W911KB-15-2-001 TO#0028 / MGT HABITAT VEGETATIVE PLOT, JBER, ALASKA	61,096	0	
	GGBA	61,096	0	
	12.W911KB-15-2-0001 TO#0026 / ENVIRONMENTAL GIS TASKS AFCEC/CZCA AT JBER IN ALASKA	262,349	0	
	GGBA	262,349	0	
	12.W911KB-15-2-0001 TO#0029 / NATURAL AND CULTURAL RESOURCES SUPPORT AT PACIFIC INSTALLATIONS, JOINT BASE PEARL HARBOR - HICKAM, HAWAII	74,089	0	
	GGBA	74,089	0	
	12.W9127N-17-2-0002 TO#0001 / PORTLAND COE NATURAL RESOURCE MANAGEMENT AND CULTURAL RESOURCES EDUCATION	32,058	0	
	GGBA	32,058	0	
	12.W911KB-15-2-0001 AO#0030 / SUSTAINABLE RANGE PROGRAM TRAINING SUPPORT SYSTEMS, ARNG	1,508,419	0	
	GGBA	1,508,419	0	
	12.W911KB-15-2-0001 TO#0035 / FWA SECTION 106 ARCHAEOLOGICAL SITE MONITORING AND EVALUATION	50,488	0	
	GGBA	50,488	0	
	12.W911KB-15-2-0001 TO#0036 / ARNG ENVIRONMENTAL STRATEGIC CLEANUP PROGRAM SUPPORT SERVICES	2,621,265	0	
	GGBA	2,621,265	0	
	12.W911KB-15-2-0001 TO#0034 / FORT WAINWRIGHT SECTION 106 MITIGATION FOR TRAINING IMPACTS	15,517	0	
	GGBA	15,517	0	
	12.W911KB-15-2-0001 TO#0040 / INFORMATION TECHNOLOGY SUPPORT FOR ENVIRONMENTAL POLLUTION PREVENTION AND NATURAL AND CULTURAL RESOURCE MANAGEMENT PROGRAMS	282,120	0	
	GGBA	282,120	0	
	12.W911KB-15-2-0001 TO#0043 / GEOGRAPHIC INFORMATION SYSTEM (GIS), HEADQUARTERS INSTALLATION MANAGEMENT COMMAND, SUSTAINABLE RANGE PROGRAM	313,844	0	
	GGBA	313,844	0	
	12.W911KB-15-2-0001 TO#0041 / SUSTAINABLE RANGE STUDY RICHARDSON, DONNELLY AND FORT WAINWRIGHT, ALASKA	877,970	0	
	GGBA	877,970	0	
	12.DOD002 DOD0F003 / DEVELOPMENT OF CONTENT AND PLAN FOR ONLINE DOD NATURAL RESOURCE MANAGERS TRAINING COURSE	5,450	0	
	GGBA / PASS-THROUGH FROM: NATURESERVE (DOD002 DOD0F003)	5,450	0	
	DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY			
	12.IPA 252 / BRUCE DRAPER IPA	239,988	0	
	GGBA	239,988	0	
	DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU			
	12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	19,261,755	0	
	OAAA	19,261,755	0	
	12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	479,375	0	
	OAAA	479,375	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>				
12.900 / LANGUAGE GRANT PROGRAM		62,475	0	
GFBA		62,475	0	
12.902 / INFORMATION SECURITY GRANTS		25,158	0	
GFCA		25,158	0	
12.901 / MATHEMATICAL SCIENCES GRANTS		32,806	0	
GFEA		24,896	0	
GGBA		7,910	0	
12.903 / GENCYBER GRANTS PROGRAM		41,742	0	
GJJA		41,742	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>				
12.614 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ADVANCE PLANNING AND ECONOMIC DIVERSIFICATION		482,019	0	
GJJA		482,019	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>				
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		70,924	0	
GYAA		50,160	0	
GFCA / PASS-THROUGH FROM: TECHNOLOGY STUDENT ASSOCIATION (TERMS DATED 10/11/18)		3,293	0	
GFCA / PASS-THROUGH FROM: TECHNOLOGY STUDENT ASSOCIATION (EMAILED DATED 1/17/20)		17,471	0	
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM		5,287,205	632,230	
GGBA		5,287,205	632,230	
<u>DEPARTMENT OF EDUCATION</u>				
84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM		9,419,867	8,925,921	
DAAA		9,419,867	8,925,921	
84.P335A180119 / CSU CCAMPIS		170,957	74,358	
GGBA		170,957	74,358	
84.425 / EDUCATION STABILIZATION FUND		70,967,928	165,690	
DAAA - 84.425D		165,690	165,690	X
GFBA - 84.425E		4,894,507	0	X
GFCA - 84.425F		2,000,000	0	X
GFCA - 84.425E		3,268,170	0	X
GFEA - 84.425F		3,108,066	0	X
GFEA - 84.425E		4,541,080	0	X
GGBA - 84.425E		6,078,500	0	X
GGBA - 84.425F		8,846,855	0	X
GJJA - 84.425E		1,968,795	0	X
GJBA - 84.425E		693,820	0	X
GJBA - 84.425F		358,570	0	X
GJBA - 84.425M		15,849	0	X
GJCA - 84.425E		527,610	0	X
GJCA - 84.425F		299,233	0	X
GJDA - 84.425E		1,519,303	0	X
GJDA - 84.425F		167,158	0	X
GJEA - 84.425E		1,280,750	0	X
GJEA - 84.425F		420,307	0	X
GJFA - 84.425E		133,649	0	X
GJFA - 84.425F		294,210	0	X
GJFA - 84.425L		15,880	0	X
GJGA - 84.425E		136,629	0	X
GJGA - 84.425F		23,966	0	X
GJGA - 84.425L		9,206	0	X
GJHA - 84.425E		451,461	0	X
GJHA - 84.425F		336,062	0	X
GJJA - 84.425E		993,700	0	X
GJJA - 84.425F		943,598	0	X
GJKA - 84.425E		297,985	0	X
GJKA - 84.425F		242,322	0	X
GJLA - 84.425E		136,188	0	X
GJLA - 84.425F		349,606	0	X
GJMA - 84.425E		112,400	0	X
GJMA - 84.425F		194,295	0	X
GJRA - 84.425E		263,306	0	X
GJRA - 84.425F		434,179	0	X
GJRA - 84.425M		42,840	0	X
GJTA - 84.425E		28,500	0	X
GJTA - 84.425F		198,998	0	X
GKAA - 84.425E		1,969,738	0	X
GKAA - 84.425F		3,825,107	0	X
GLAA - 84.425E		1,709,305	0	X
GLAA - 84.425F		1,709,305	0	X
GSAA - 84.425E		1,305,574	0	X
GSAA - 84.425F		1,519,318	0	X
GSAA - 84.425L		345,490	0	X
GTAA - 84.425F		1,037,235	0	X
GTAA - 84.425E		5,749,098	0	X
GWAA - 84.425E		627,362	0	X
GYAA - 84.425E		357,500	0	X
GYAA - 84.425F		510,384	0	X
GZAA - 84.425E		1,251,657	0	X
GZAA - 84.425F		3,257,612	0	X
84.PO 200803385 / SUB RECIPIENT RESEARCH		2,292	0	
GFCA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (PO 200803385)		2,292	0	
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>				
84.324 / RESEARCH IN SPECIAL EDUCATION		104,665	0	
GKAA / PASS-THROUGH FROM: UNIVERSITY OF KANSAS (FY2019-004)		104,665	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION</u>				
84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES		6,830,078	5,816,560	
DAAA		6,830,078	5,816,560	
84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES		13,801,331	3,936,999	
GJAA		13,801,331	3,936,999	
84.101 / CAREER AND TECHNICAL EDUCATION - GRANTS TO NATIVE AMERICANS AND ALASKA NATIVES		24,269	22,023	
GFEA / PASS-THROUGH FROM: THE SUMMIT FOUNDATION (AWD-191720)		24,269	22,023	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>				
	84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	157,968,176	155,550,535	
	DAAA	157,968,176	155,550,535	
	84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	470,686	470,686	
	DAAA	470,686	470,686	
	84.184 / SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	373,118	136,117	
	DAAA	373,118	136,117	
	84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH	732,376	578,288	
	DAAA	732,376	578,288	
	84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	12,167,476	11,473,628	
	DAAA	12,167,476	11,473,628	
	84.358 / RURAL EDUCATION	567,610	535,085	
	DAAA	567,610	535,085	
	84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	10,575,431	9,155,516	
	DAAA	9,587,590	9,127,506	
	GFBA	547,204	0	
	GFCA	438,530	28,010	
	GFEA	-16	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003)	2,123	0	
	84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	6,499,031	0	
	DAAA	6,499,031	0	
	84.377 / SCHOOL IMPROVEMENT GRANTS	1,384,943	1,384,943	
	DAAA	1,384,943	1,384,943	
	84.336 / TEACHER QUALITY PARTNERSHIP GRANTS	621,526	62,035	
	GFEA	621,526	62,035	
	84.004 / CIVIL RIGHTS TRAINING AND ADVISORY SERVICES (ALSO KNOWN AS EQUITY ASSISTANCE CENTERS)	1,609,394	115,578	
	GTAA	1,609,394	115,578	
	84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM	6,440,314	5,057,713	
	DAAA	6,440,314	5,057,713	
	84.144 / MIGRANT EDUCATION COORDINATION PROGRAM	85,119	0	
	DAAA	85,119	0	
	84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM	1,202,171	0	
	GFBA	412,071	0	
	GTAA	394,528	0	
	GYAA	395,572	0	
	84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	23,290,752	22,130,687	
	DAAA	23,288,321	22,130,687	
	GGBA / PASS-THROUGH FROM: NATIONAL WRITING PROJECT (#03-CO03-SEED2019-REGIONAL)	2,431	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>				
	84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	5,558,301	0	
	GAAA	5,437,164	0	
	GFCA	121,137	0	
	84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	321,573	0	
	GFEA	321,573	0	
	84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	12,670	0	
	GFBA	5,446	0	
	GGBA	7,224	0	
	84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	601,117	0	
	GFCA	119,241	0	
	GJBA	22,674	0	
	GJEA	102,264	0	
	GJJA	249,578	0	
	GJLA	67,609	0	
	GSAA	39,751	0	
	84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION	255,018	0	
	GFEA	255,018	0	
	84.031 / HIGHER EDUCATION INSTITUTIONAL AID	2,852,211	17,975	
	GFCA	265,947	0	
	GJCA	239,023	0	
	GJDA	615,058	0	
	GJEA	343,774	0	
	GJFA	524,335	0	
	GJGA	264,697	0	
	GJKA	327,658	0	
	GJRA	200,815	0	
	GTAA	70,904	17,975	
	84.103 / TRIO STAFF TRAINING PROGRAM	241,722	0	
	GGBA	241,722	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>				
	84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	1,698,691	608,287	
	DAAA	1,698,691	608,287	
	84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	846,022	0	
	GFEA	176,794	0	
	GKAA	556,520	0	
	GKAA / PASS-THROUGH FROM: SALUS UNIVERSITY (UNC 88402-16-17)	109,727	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-127380056)	2,981	0	
	84.129 / REHABILITATION LONG-TERM TRAINING	184,618	0	
	GKAA	184,618	0	
	84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND	392,556	0	
	GKAA	392,556	0	
	84.169 / INDEPENDENT LIVING STATE GRANTS	108,497	101,450	
	KAVA	108,497	101,450	
	84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	7,631,947	4,819,684	
	IHAA	7,631,947	4,819,684	
	84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	7,717	0	
	KAVA	7,717	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	84.418 / PROMOTING READINESS OF MINORS IN SUPPLEMENTAL SECURITY INCOME	6,787	0	
	KAVA / PASS-THROUGH FROM: UTAH (H418P130009)	6,787	0	
	84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	191,588	11,122	
	DAAA	103,045	11,122	
	GFEA / PASS-THROUGH FROM: HELEN KELLER NATIONAL CENTER FOR THE DEAF (AWD-190894)	28,947	0	
	DAAA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA (H326K170003)	5,237	0	
	GFEA / PASS-THROUGH FROM: HELEN KELLER NATIONAL CENTER FOR THE DEAF (AWD-190894_YR02)	54,359	0	
	84.327 / SPECIAL EDUCATION EDUCATIONAL TECHNOLOGY MEDIA, AND MATERIALS FOR INDIVIDUALS WITH DISABILITIES	35,794	0	
	DAAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (H325A120003)	35,794	0	
	84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	42,711,265	0	
	KAVA	37,520,975	0	
	KAAA	5,190,290	0	
	84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	372,584	365,904	
	KAVA	372,584	365,904	
	<u>DEPARTMENT OF ENERGY</u>			
	81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE	107,020	0	
	PAAA	24,518	0	
	FEEA	82,502	0	
	81.041 / STATE ENERGY PROGRAM	568,958	0	
	EFAA	568,958	0	
	81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	5,841,923	0	
	EFAA	5,841,923	0	
	81.119 / STATE ENERGY PROGRAM SPECIAL PROJECTS	20,000	0	
	EFAA	20,000	0	
	81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	9,800	0	
	GGBA	9,800	0	
	81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	64,055	64,055	
	GPCA	64,055	64,055	
	81.108 / EPIDEMIOLOGY AND OTHER HEALTH STUDIES FINANCIAL ASSISTANCE PROGRAM	152,810	0	
	GFEA / PASS-THROUGH FROM: OAK RIDGE ASSOCIATED UNIVERSITIES (PO#600866_MOD23)	152,810	0	
	81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	197,867	0	
	RBAA / PASS-THROUGH FROM: WESTERN GOVERNORS' ASSOCIATION (30-316-03G)	197,867	0	
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>			
	93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	159,241	0	
	GFEA / PASS-THROUGH FROM: MCKING CONSULTING CORPORATION (UCDCN-02-4574)	50,383	0	
	GFEA / PASS-THROUGH FROM: MCKING CONSULTING CORPORATION (UCDCN-02-4574_AMD04)	108,858	0	
	93.659 / ADOPTION ASSISTANCE	19,792,678	19,614,001	
	IHAA	19,792,678	19,614,001	
	93.569 / COMMUNITY SERVICES BLOCK GRANT	5,674,596	5,178,326	
	NLAA	5,674,596	5,178,326	
	93.090 / GUARDIANSHIP ASSISTANCE	994,849	947,375	
	IHAA	994,849	947,375	
	93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	778,834	292,340	
	IHAA	778,834	292,340	
	93.556 / PROMOTING SAFE AND STABLE FAMILIES	4,142,078	3,135,981	
	IHAA	4,142,078	3,135,981	
	93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	160,883,735	147,952,003	
	IHAA	160,883,735	147,952,003	
	93.563 / CHILD SUPPORT ENFORCEMENT	54,851,490	46,807,475	
	IHAA	54,851,490	46,807,475	
	93.564 / CHILD SUPPORT ENFORCEMENT RESEARCH	135,259	20,415	
	IHAA	135,259	20,415	
	93.568 / LOW-INCOME HOME ENERGY ASSISTANCE	63,762,063	49,924,874	
	IHAA	62,830,739	49,740,117	
	IHAA	931,324	184,757	X
	93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	972,070	672,052	
	IHAA	972,070	672,052	
	93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	744,525	0	
	IHAA	744,525	0	
	93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	865,080	0	
	IHAA	865,080	0	
	93.643 / CHILDREN'S JUSTICE GRANTS TO STATES	191,171	0	
	IHAA	191,171	0	
	93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	4,075,894	3,763,843	
	IHAA	4,075,894	3,763,843	
	93.667 / SOCIAL SERVICES BLOCK GRANT	26,660,140	20,401,916	
	IHAA	26,660,140	20,401,916	
	93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	759,939	0	
	IHAA	759,939	0	
	93.670 / CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	340,962	124,382	
	IHAA	340,962	124,382	
	93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	1,854,267	1,649,765	
	IHAA	1,854,267	1,649,765	
	93.586 / STATE COURT IMPROVEMENT PROGRAM	429,294	0	
	JAAA	429,294	0	
	93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	133,189	0	
	JAAA	133,189	0	
	93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	391,329	256,288	
	DAAA	391,329	256,288	
	93.658 / FOSTER CARE TITLE IV-E	84,061,622	67,126,133	
	IHAA	84,061,622	67,126,133	
	93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	7,478,405	5,608,429	
	IHAA	7,478,405	5,608,429	
	93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS	406,742	398,943	
	IHAA	406,742	398,943	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM	1,157,459	803,243	
	IHAA	1,157,459	803,243	
	93.434 / EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	5,858,710	258,097	
	IHAA	5,858,710	258,097	
	93.674 / JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	2,048,964	1,386,050	
	IHAA	2,048,964	1,386,050	
	93.087 / ENHANCE SAFETY OF CHILDREN AFFECTED BY SUBSTANCE ABUSE	123,468	66,830	
	JAAA	123,468	66,830	
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY</u>			
	93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	11,477	0	
	GFEA	11,477	0	
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION</u>			
	93.079 / COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	38,164	0	
	FHLA	38,164	0	
	93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	9,104,194	6,748,577	
	FHJA	9,104,194	6,748,577	
	93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	753,048	76,087	
	FHHA	693,564	76,087	
	FHKA / PASS-THROUGH FROM: STATE OF UTAH (151853)	59,484	0	
	93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	182,745	3,091	
	FHIA	188,458	3,091	
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E3663A-3)	-5,713	0	
	93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	905,254	186,520	
	FHHA	905,254	186,520	
	93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	4,705,208	1,691,340	
	FHLA	4,315,848	1,684,441	
	FHHA	39,030	0	
	FHIA	332,193	6,120	
	FHLA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00012303)	-1,171	283	
	FHLA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5116329)	19,308	496	
	93.240 / STATE CAPACITY BUILDING	306,839	0	
	FHHA	306,839	0	
	93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	1,753,081	953,947	
	GFEA	1,751,325	953,947	
	FHHA	1,756	0	
	93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	57,679,840	1,634,879	
	FHHA	57,679,840	1,634,879	
	93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	7,279,637	2,743,581	
	FHHA	4,818,713	924,809	
	FHHA	2,460,924	1,818,772	X
	93.521 / THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS; PPHF	139,666	36,778	
	FHHA	139,666	36,778	
	93.539 / PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	234,275	42,227	
	FHHA	234,275	42,227	
	93.753 / CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	207	0	
	FHHA	207	0	
	93.755 / SURVEILLANCE FOR DISEASES AMONG IMMIGRANTS AND REFUGEES FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	354,623	180	
	IHAA	354,634	180	
	FHHA	-11	0	
	93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	294,056	303,158	
	FHHA	294,056	303,158	
	93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	290,350	0	
	FHLA	37,520	0	
	FHIA	243,282	0	
	FHIA / PASS-THROUGH FROM: TRAILHEAD INSTITUTE (CPCQC_CDPHE_2018)	9,548	0	
	93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	1,656,005	543,194	
	FAAA	1,656,005	543,194	
	93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	101,413	33,524	
	FHIA	101,413	33,524	
	93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	127,871	0	
	FHLA	127,871	0	
	93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	123,660	15,540	
	FHHA	123,660	15,540	
	93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	178,622	17,044	
	GFEA	23,980	0	
	FHHA	-19	0	
	FHIA	154,661	17,044	
	93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	5,088,648	1,094,632	
	FHHA	5,088,648	1,094,632	
	93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	1,122,430	155,030	
	FHHA	1,122,430	155,030	
	93.752 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	826,792	0	
	FHLA	826,792	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,123,395	0	
FHLA	1,123,395	0	
93.317 / EMERGING INFECTIONS PROGRAMS	2,594,394	337,585	
FHHA	2,587,767	337,585	
FHHA	6,627	0	X
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	334,519	0	
FHIA	334,519	0	
93.981 / IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	285,609	55,259	
DAAA	285,609	55,259	
93.065 / LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	146,214	0	
FHKA	146,214	0	
93.197 / CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	430,481	38,069	
FHHA	430,481	38,069	
93.354 / PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	2,516,802	1,784,928	
FHJA	1,163,251	887,630	
FHJA	1,353,551	897,298	X
93.366 / STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	554,243	63,534	
FHLA	554,243	63,534	
93.426 / IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	2,052,618	498,892	
FHLA	2,052,618	498,892	
93.435 / INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE-	2,064,352	83,073	
FHLA	2,064,352	83,073	
93.436 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	723,394	350,692	
FHLA	718,003	350,692	
FHIA / PASS-THROUGH FROM: SOUTHCENTRAL FOUNDATION (2019-345)	5,391	0	
93.439 / STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)	660,336	71,977	
FHLA	660,336	71,977	
93.800 / ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	627,997	129,644	
FHLA	627,997	129,644	
93.898 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	1,867,006	1,077,106	
FHLA	1,829,046	1,077,106	
FHIA / PASS-THROUGH FROM: SOUTHEAST ALASKA REGIONAL HEALTH CONSORTIUM (CRS 24-30-1510(3)E)	37,960	0	
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	59,005	9,121	
FHLA / PASS-THROUGH FROM: ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS (NONE REPORTED)	59,005	9,121	
93.478 / PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	243,508	0	
FHLA	243,508	0	
<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</i>			
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	5,237,214	0	
UHAA	5,097,653	0	
UHAA	139,561	0	X
93.638 / ACA-TRANSFORMING CLINICAL PRACTICE INITIATIVE: PRACTICE TRANSFORMATION NETWORKS (PTNS)	888,969	0	
UHAA	888,969	0	
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	256,778,014	431,376	
UHAA	249,293,509	431,376	
UHAA	7,484,505	0	X
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	246,893	0	
FHKA	246,893	0	
93.644 / ADULT MEDICAID QUALITY: IMPROVING MATERNAL AND INFANT HEALTH OUTCOMES IN MEDICAID AND CHIP	46,914	0	
UHAA	46,914	0	
93.624 / ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE	8,832,951	0	
UHAA	8,832,951	0	
93.423 / 1332 STATE INNOVATION WAIVERS	8,000	0	
SFAA	8,000	0	
<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</i>			
93.448 / FOOD SAFETY AND SECURITY MONITORING PROJECT	402,542	0	
FHKA	402,542	0	
93.876 / ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	75,503	0	
FHKA	75,503	0	
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	1,588,053	0	
BIAA	960,680	0	
FEFA	600,292	0	
FEFA / PASS-THROUGH FROM: ASSOC OF FOOD AND DRUG (G-MT-1612-00508)	27,081	0	
93.367 / FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS	541	0	
FEFA	541	0	
<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</i>			
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	1,495,113	688,490	
GFEA	356,022	0	
FHLA	642,852	397,257	
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-150-19-XX)	15,329	15,329	
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-158-19-01)	52,169	46,986	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G WA069)	35,751	0	
FHLA / PASS-THROUGH FROM: TRUSTEES OF BOSTON UNIVERSITY (4500002631)	71,689	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
FHLA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S008)	8,493	0	
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-150-20-03)	182,423	141,682	
GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56300-600-158-20-02)	130,385	87,236	
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	323,657	126,259	
FHLA	323,657	126,259	
93.917 / HIV CARE FORMULA GRANTS	13,269,213	8,852,663	
FHHA	13,269,213	8,852,663	
93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	7,898,978	4,092,442	
FHLA	7,898,978	4,092,442	
93.191 / GRADUATE PSYCHOLOGY EDUCATION	71,400	0	
GPCA	71,400	0	
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	3,992	0	
GFEA	3,992	0	X
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	56,876	0	
GFEA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G144-19-W7224)	1,277	0	
GYAA / PASS-THROUGH FROM: VALLEY WIDE HEALTH SYSTEMS, INC. (MOU)	45,780	0	
GFEA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G144-19-W7224_AMD01)	9,819	0	
93.107 / AREA HEALTH EDUCATION CENTERS	662,236	510,000	
GFEA	662,236	510,000	
93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	670,491	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWASC8705_AMD06)	21,914	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC8715_AMD01)	6,763	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC8715_AMD05)	-3,023	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11356_AMD01)	217,946	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11357_AMD01)	426,891	0	
93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM	840,780	300,898	
GFEA	840,780	300,898	
93.884 / GRANTS FOR PRIMARY CARE TRAINING AND ENHANCEMENT	257,378	0	
GJLA	182,460	0	
GZAA	74,918	0	
93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	333,418	242,485	
GFEA	333,418	242,485	
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM	627,515	0	
GTAA	627,515	0	
93.914 / HIV EMERGENCY RELIEF PROJECT GRANTS	54,142	0	
GFEA / PASS-THROUGH FROM: DENVER OFFICE OF HIV RESOURCES (201734745-00)	54,142	0	
93.408 / ARRA - NURSE FACULTY LOAN PROGRAM	2,050	0	
GFEA	2,050	0	
93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	79,336	0	
GFEA	79,336	0	
93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	21,482	0	
GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (84-6000555)	5,754	0	
GFEA / PASS-THROUGH FROM: CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-UOCD-06)	15,728	0	
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	845,185	0	
GTAA	845,185	0	
93.266 / HEALTH SYSTEMS STRENGTHENING AND HIV/AIDS PREVENTION, CARE AND TREATMENT UNDER THE PRESIDENT'S EMERGENCY PLAN FOR AIDS RELIEF	121,292	0	
GFEA	121,292	0	
93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	193,690	0	
FHLA	193,690	0	
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT	866,901	0	
FHLA	866,901	0	
93.251 / EARLY HEARING DETECTION AND INTERVENTION	400	0	
IHAA	400	0	
93.117 / PREVENTIVE MEDICINE RESIDENCY	439,066	9,764	
GFEA	439,066	9,764	
93.059 / TRAINING IN GENERAL, PEDIATRIC, AND PUBLIC HEALTH DENTISTRY	14,416	0	
GJKA	14,416	0	
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	7,709,605	7,339,022	
IHAA	7,709,605	7,339,022	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS	369,657	0	
GFEA	369,657	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
93.113 / ENVIRONMENTAL HEALTH	62,450	0	
GFEA	62,450	0	
93.121 / ORAL DISEASES AND DISORDERS RESEARCH	190,517	0	
GFEA	190,517	0	
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	61,324	0	
GFEA	61,324	0	
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	33,502	0	
GFEA	33,502	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	411,203	0	
GFEA	411,203	0	
93.273 / ALCOHOL RESEARCH PROGRAMS	77,898	0	
GFEA	77,898	0	
93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	256,709	0	
GFEA	166,085	0	
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357)	83,351	0	
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03)	-1	0	
GFEA / PASS-THROUGH FROM: AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD05)	7,274	0	
93.282 / MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING	-5	0	
GFEA	-5	0	
93.310 / TRANS-NIH RESEARCH SUPPORT	50,224	0	
GFEA	5,734	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS	
	CFDA OR OTHER ID NUMBER / PROGRAM NAME				
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00010649)	46,553	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N005259903)	-2,063	0		
	93.393 / CANCER CAUSE AND PREVENTION RESEARCH	36,147	0		
	GFEA	36,147	0		
	93.398 / CANCER RESEARCH MANPOWER	1,162,956	0		
	GFEA	1,162,956	0		
	93.837 / CARDIOVASCULAR DISEASES RESEARCH	1,161,386	0		
	GFEA	1,160,807	0		
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110007_AMD03)	579	0		
	93.838 / LUNG DISEASES RESEARCH	2,099,826	123,465		
	GFEA	2,099,826	123,465		
	93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	888,036	90,775		
	GFEA	888,036	90,775		
	93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	1,476,272	0		
	GFEA	1,469,384	0		
	GFEA / PASS-THROUGH FROM: AUGUSTA UNIVERSITY (32307-46)	6,888	0		
	93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	650,379	91,657		
	GFEA	650,379	91,657		
	93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH	867,073	0		
	GFEA	806,928	0		
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20065511)	41,658	0		
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20121601)	11,906	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWA933_AMD02)	6,581	0		
	93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING	2,046,234	0		
	GFEA	1,988,113	0		
	GTAA	58,121	0		
	93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	840,664	0		
	GFEA	774,016	0		
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (2K12HD055931-12)	18,517	0		
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-210-MOD-1)	19,514	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035609-DENV CCDP_AMD01)	496	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035609-DENV TOUCH_AMD01)	652	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10035609-DENV_PARDS_AMD01)	5,984	0		
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000509380-SP004-SC016)	21,485	0		
	93.866 / AGING RESEARCH	963,267	0		
	GFEA	809,736	0		
	GPCA / PASS-THROUGH FROM: PIKES PEAK AREA COUNCIL OF GOV (UCC1819)	149	0		
	GPCA / PASS-THROUGH FROM: PIKES PEAK AREA COUNCIL OF GOV (UCCS 1718)	-1,329	0		
	GPCA / PASS-THROUGH FROM: PIKES PEAK AREA COUNCIL OF GOV (UCCS1920)	127,842	0		
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (132471 G003959_AMD_A)	26,869	0		
	93.879 / MEDICAL LIBRARY ASSISTANCE	631,036	0		
	GFEA	519,293	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10039576-01)	111,743	0		
	93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	1,307,723	147,159		
	GFEA	1,307,723	147,159		
	93.839 / BLOOD DISEASES AND RESOURCES RESEARCH	3,335	0		
	GFEA	3,335	0		
	93.389 / NATIONAL CENTER FOR RESEARCH RESOURCES	-30	0		
	GFEA	-30	0		
	93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING	19,428	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (108321871)	3,759	0		
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG014334-01))	10,502	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (125942134)	5,167	0		
	93.2019-1115-LAR / STEADMAN CLINIC MOUSE COLONY MANAGEMENT	17,840	0		
	GGBA / PASS-THROUGH FROM: STEADMAN HAWKINS RESEARCH FOUNDATION (2019-1115-LAR)	17,840	0		
	<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION</u>				
	93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	2,966,188	1,364,551		
	IHAA	2,966,188	1,364,551		
	93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	807,669	805,135		
	IHAA	807,669	805,135		
	93.788 / OPIOID STR	20,058,642	14,173,682		
	IHAA	20,058,642	14,173,682		
	93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	16,605,554	10,850,108		
	IHAA	16,605,554	10,850,108		
	93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	30,835,070	21,342,986		
	GJBA	3,984	0		
	IHAA	30,831,086	21,342,986		
	93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	5,753,280	3,135,220		
	DAAA	873,371	709,702		
	GFEA	180,290	0		
	GJCA	99,233	0		
	IHAA	2,237,252	1,706,281		
	JAAA	972,802	0		
	FHLA	1,390,332	719,237		
	93.665 / EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	81	0		
	IHAA	81	0	X	
	93.17064294 / COLORADO CHILDREN'S CONGREGATE CARE RESILIENCY OPPORTUNITY PROJECT (CROP)	121,111	0		
	Y04	121,111	0		
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (17064294)	121,111	0		
	93.17061736 / COLORADO CHILDREN'S CONGREGATE CARE RESILIENCY OPPORTUNITY PROJECT EVALUATION - YEAR 4	21,740	0		
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (17061736)	21,740	0		
	93.00129735 / COLORADO CHILDREN'S CONGREGATE CARE RESILIENCY OPPORTUNITY PROJECT (CROP)	125,512	0		
	Y03	125,512	0		
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (00129735)	125,512	0		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>			
14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	7,641,141	7,032,011	
NHAA	2,159,053	1,808,698	
NLAA	5,482,088	5,223,313	
14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM	2,348,463	2,199,991	
NHAA	2,348,463	2,199,991	
14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM	5,558,468	4,786,676	
NHAA	5,558,468	4,786,676	
14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	494,165	481,559	
NHAA	494,165	481,559	
14.267 / CONTINUUM OF CARE PROGRAM	8,142,207	1,728,321	
NHBA	8,142,207	1,728,321	
14.275 / HOUSING TRUST FUND	4,210,894	3,981,317	
NHAA	4,210,894	3,981,317	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY</u>			
14.401 / FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL	512,000	0	
SDAA	512,000	0	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER</u>			
14.171 / MANUFACTURED HOME DISPUTE RESOLUTION	12,852	0	
NHAA	12,852	0	
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES	530,706	0	
NHBA	530,706	0	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>			
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM	65,000	49,450	
NHBA	65,000	49,450	
<u>DEPARTMENT OF JUSTICE, CRIMINAL DIVISION</u>			
16.922 / EQUITABLE SHARING PROGRAM	286,032	0	
RBAA	354	0	
REAA	285,678	0	
<u>DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION</u>			
16.D-19-OM-0013/OCDETF / ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCE	64,764	0	
RBAA	64,764	0	
16.G18RM0018A/OCDETF / FRONT RANGE TASK FORCE	2,059	0	
REAA	2,059	0	
<u>DEPARTMENT OF JUSTICE, NATIONAL INSTITUTE OF JUSTICE</u>			
16.2018-R2-CX-0017 / AERIEL BELK: USING MACHINE LEARNING METHODS TO ESTIMATE THE POSTMORTEM INTERVAL USING MICROBIAL GENOMIC DATA SETS	42,013	0	
GGBA	42,013	0	
16.2018-R2-CX-0018 / HEATHER DEEL: ESTIMATING THE POSTMORTEM INTERVAL AT LONGER TIMESCALES USING BONE	48,472	0	
GGBA	48,472	0	
<u>DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS</u>			
17.005 / COMPENSATION AND WORKING CONDITIONS	34,897	0	
FHHA	34,897	0	
17.002 / LABOR FORCE STATISTICS	1,361,859	0	
KAAA	323,013	0	
KAFA	1,038,846	0	
<u>DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION</u>			
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING	213,255	15,000	
PAAA	213,255	15,000	
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>			
17.504 / CONSULTATION AGREEMENTS	1,046,525	0	
GGBA	1,046,525	0	
17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	244,073	0	
GJKA	66,929	0	
GJLA	177,144	0	
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</u>			
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT	409,793	0	
CAAA	409,793	0	
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	44,085	0	
GCAA	44,085	0	
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	60,729	0	
GGBA	17,358	0	
GZAA	7,760	0	
PMAA	5,611	0	
PMAA / PASS-THROUGH FROM: NATIONAL FISH AND WILDLIFE FOUNDATION (58484)	30,000	0	
15.233 / FORESTS AND WOODLANDS RESOURCE MANAGEMENT	36,943	0	
GGBA	36,943	0	
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	358,886	0	
GWAA	19,488	0	
PAAA	173,594	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG19-62006-01)	165,804	0	
15.238 / CHALLENGE COST SHARE	2,949	0	
GGBA	2,949	0	
15.225 / RECREATION AND VISITOR SERVICES	96,106	0	
GWAA	40,602	0	
PMAA	55,504	0	
15.8P0075 / HYDRA DATA COLLECTION 140R4018P0075	2,760	0	
PEAA	2,760	0	
15.247 / WILDLIFE RESOURCE MANAGEMENT	512,662	0	
PMAA	512,662	0	
15.14X5016, 14X5032, 14X5044 / TAYLOR GRAZING	244,361	244,361	
WAAA	244,361	244,361	
15.14X5133 / SALE OF PUBLIC LAND & MATERIALS	77,030	77,030	
WAAA	77,030	77,030	
15.232 / JOINT FIRE SCIENCE PROGRAM	120,057	2,844	
GGBA	120,057	2,844	
15.8P0042 / 140L1718P0042 CPW WATER AUGMENTATION LEASE	11,707	0	
PMAA	11,707	0	
15.244 / FISHERIES AND AQUATIC RESOURCES MANAGEMENT	43,049	0	
PMAA	43,049	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
15.CNHP 2019-1 / SCALING UP GUNNISON BASIN WIDE RIPARIAN RESILIENCE BUILDING PROJECT 2019	25,523	0	0
GGBA / PASS-THROUGH FROM: UPPER GUNNISON RIVER WATER CONSERVANCY D (CNHP 2019-1)	25,523	0	0
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION</u>			
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL	356,743	0	0
BCAA	94,193	0	0
PMAA	262,550	0	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	143,960	0	0
GGBA	67,890	0	0
PEAA	1,102	0	0
PMAA	74,968	0	0
15.524 / RECREATION RESOURCES MANAGEMENT	1,419,991	0	0
PMAA	1,419,991	0	0
15.517 / FISH AND WILDLIFE COORDINATION ACT	251,284	0	0
PMAA	251,284	0	0
15.527 / SAN LUIS UNIT, CENTRAL VALLEY	7,310	0	0
PMAA	7,310	0	0
15.560 / SECURE WATER ACT Ū RESEARCH AGREEMENTS	9,176	0	0
GGBA	9,176	0	0
15.557 / APPLIED SCIENCE GRANTS	13,610	0	0
GGBA / PASS-THROUGH FROM: MOUNTAIN STUDIES INSTITUTE (MSI / CSU)	13,610	0	0
<u>DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE</u>			
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	1,001,913	0	0
GCAA	1,001,913	0	0
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	17,158	0	0
GCAA	3,855	0	0
GSAA	13,303	0	0
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	984,189	406,825	0
PMAA	984,189	406,825	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS Ū RESOURCES OF THE NATIONAL PARK SYSTEM	1,139,845	3,402	0
GFEA	233,513	0	0
GGBA	819,864	3,402	0
GWAA	86,468	0	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	1,981	0	0
GGBA	1,981	0	0
<u>DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY</u>			
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	49,566	27,383	0
GGBA	49,566	27,383	0
15.980 / NATIONAL GROUND-WATER MONITORING NETWORK	8,339	0	0
PEAA	8,339	0	0
15.817 / NATIONAL GEOSPATIAL PROGRAM: BUILDING THE NATIONAL MAP	534,137	0	0
PDAA	534,137	0	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER</u>			
64.018 / SHARING SPECIALIZED MEDICAL RESOURCES	-38	0	0
GFEA	-38	0	0
64.014 / VETERANS STATE DOMICILIARY CARE	692,181	0	0
IHAA	692,181	0	0
64.015 / VETERANS STATE NURSING HOME CARE	33,446,963	0	0
IHAA	33,446,963	0	0
<u>DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION</u>			
64.124 / ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	1,169	0	0
GJBA	1,169	0	0
64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	15,188	0	0
GJCA	1,882	0	0
GJDA	6,649	0	0
GJEA	5,536	0	0
GJLA	1,121	0	0
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS	151,455	0	0
OAAA	151,455	0	0
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>			
30.001 / EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	570,114	0	0
SDAA	570,114	0	0
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>			
95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	255,160	0	0
RBAA	129,020	0	0
REAA	118,443	0	0
RBAA / PASS-THROUGH FROM: EL PASO COUNTY SHERIFF'S OFFICE (G19RM0034A, G20RM0049A)	7,697	0	0
<u>FEDERAL COMMUNICATIONS COMMISSION</u>			
32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	206,117	0	0
IHAA	206,117	0	0
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>			
45.310 / GRANTS TO STATES	2,836,635	0	0
DAAA	2,836,635	0	0
45.301 / MUSEUMS FOR AMERICA	5,559	0	0
GSAA	5,559	0	0
<u>LIBRARY OF CONGRESS</u>			
42.GA08C0018 / LIBRARY OF CONGRESS - TPS REGIONAL	220,241	0	0
GTAA	220,241	0	0
42.FED18-009 / RAINBOW BRIDGE MONUMENT VALLEY EXPEDITION COLLECTION	3,898	0	0
GSAA / PASS-THROUGH FROM: NATIONAL FILM PRESERVATION FOUNDATION (FED18-009)	3,898	0	0
42.GA08C0012 / LIBRARY OF CONGRESS - TPS COLORADO	492,262	0	0
GTAA	492,262	0	0
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
43.001 / SCIENCE	161,469	0	0
GFBA	47,974	0	0
GGBA	113,495	0	0
43.012 / SPACE TECHNOLOGY	74,416	0	0
GGBA	74,416	0	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	54,394	8,820	0
GFBA	54,394	8,820	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>			
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	255,367	182,020	
GFBA	71,397	0	
AADA	183,970	182,020	
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	732,449	0	
EDAA	728,500	0	
GFCA / PASS-THROUGH FROM: COPPER (CULTURAL OFFICE OF PIK (SUBAWARD SIGNED 3/6/19)	1,449	0	
GSAA / PASS-THROUGH FROM: WESTAF (TW20190094)	2,500	0	
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	51,042	0	
GGBA	6,262	0	
GTAA	17,631	0	
GWAA	9,996	0	
GYAA	6,653	0	
GFCA / PASS-THROUGH FROM: WESTAF (TW20190213)	2,125	0	
GFCA / PASS-THROUGH FROM: WESTAF (TW20190170)	2,375	0	
GFCA / PASS-THROUGH FROM: ARTS MIDWEST (24822)	6,000	0	
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	79,151	0	
GGBA	79,151	0	
45.163 / PROMOTION OF THE HUMANITIES PROFESSIONAL DEVELOPMENT	115,532	0	
GCAA	115,532	0	
<u>NATIONAL SCIENCE FOUNDATION</u>			
47.076 / EDUCATION AND HUMAN RESOURCES	2,614,955	0	
GCAA	158,176	0	
GFCA	223,032	0	
GFEA	334,691	0	
GJBA	52,505	0	
GJCA	596,792	0	
GJEA	745,985	0	
GJGA	26,318	0	
GJKA	48,976	0	
GJLA	11,221	0	
GJTA	10,401	0	
GKAA	36,684	0	
GSAA	150,421	0	
GYAA	187,228	0	
GGBA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R01902)	32,525	0	
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES	2,400	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (QUARKNET)	2,400	0	
47.050 / GEOSCIENCES	144,913	0	
GFBA	14,681	0	
GJEA	49,564	0	
GTAA	46,150	0	
GFBA / PASS-THROUGH FROM: NORTHWEST RESEARCH ASSOCIATES INC (NwRA-19-P-031)	5,279	0	
GWAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00012011)	29,239	0	
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	5,688	0	
GGBA	5,688	0	
47.47.000 / NATIONAL SCIENCE FOUNDATION PROGRAMS	19,953	0	
GFBA	19,953	0	
47.041 / ENGINEERING	128,218	0	
GFEA	128,218	0	
47.Project Number 1003607B / EXTERNAL EVALUATION OF UNIVERSITY OF WYOMING EPSCOR TRACK-1 PROGRAM	42,079	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (PROJECT NUMBER 1003607B)	42,079	0	
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	747,363	0	
GFEA	747,363	0	
<u>SMALL BUSINESS ADMINISTRATION</u>			
59.061 / STATE TRADE EXPANSION	264,999	0	
EDAA	264,999	0	
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS	2,373,443	266,729	
EDAA	2,097,067	0	
EDAA	270,725	266,729	X
GJHA	5,651	0	X
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	147,010	0	
EDAA	147,010	0	
<u>DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS</u>			
19.703 / CRIMINAL JUSTICE SYSTEMS	3,081,354	0	
CAAA	2,674,753	0	
CPAA	406,601	0	
<u>DEPARTMENT OF HOMELAND SECURITY, OFFICE OF HEALTH AFFAIRS</u>			
97.091 / HOMELAND SECURITY BIOWATCH PROGRAM	383,368	0	
FAAA	383,368	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	70,399	0	
GGBA	70,399	0	
11.S2017-0130 & S2020-132 / LINES 1-3: NATIONAL MESONET PROGRAM	105,813	0	
GGBA / PASS-THROUGH FROM: SYNOPTIC DATA CORPORATION (S2017-0130 & S2020-132)	105,813	0	
11.S2017-0130 & S2020-132 / LINE 7: NATIONAL MESONET PROGRAM	33,648	0	
GGBA / PASS-THROUGH FROM: SYNOPTIC DATA CORPORATION (S2017-0130 & S2020-132)	33,648	0	
<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
11.611 / MANUFACTURING EXTENSION PARTNERSHIP	31,252	0	
GJEA / PASS-THROUGH FROM: COLORADO MANUFACTURING EXTENSION PARTNERSHIP (NA)	31,252	0	
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
15.650 / RESEARCH GRANTS (GENERIC)	32,679	0	
GGBA	16,715	0	
GWAA	15,964	0	
15.670 / ADAPTIVE SCIENCE	209,287	0	
PMAA	209,287	0	
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	269,666	0	
GGBA	199,674	0	
PMAA	69,992	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	137,581	0	
	GGBA	137,581	0	
	15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	115,046	13,380	
	PMAA	115,046	13,380	
	15.634 / STATE WILDLIFE GRANTS	1,737,828	0	
	PMAA	1,736,987	0	
	GZAA / PASS-THROUGH FROM: ALASKA DEPT OF FISH AND GAME (F15AF00769)	841	0	
	15.679 / COMBATING WILDLIFE TRAFFICKING	58,020	0	
	GGBA	58,020	0	
	15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	17,936	0	
	PMAA	17,936	0	
	15.140F0619C0018 / PREBLE'S MEADOW JUMPING MOUSE MONITORING PLAN DEVELOPMENT	20,115	0	
	GGBA	20,115	0	
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION</u>			
	20.106 / AIRPORT IMPROVEMENT PROGRAM	85,301	76,771	
	HAAA	85,301	76,771	
	<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON</u>			
	20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	485,503	224,662	
	RFAA	485,503	224,662	
	20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	565,088	0	
	SGAA	565,088	0	
	<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
	97.045 / COOPERATING TECHNICAL PARTNERS	5,821,255	0	
	PDAA	5,821,255	0	
	97.023 / COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	101,984	-2,130	
	PDAA	101,984	-2,130	
	97.041 / NATIONAL DAM SAFETY PROGRAM	190,670	21,272	
	PEAA	190,670	21,272	
	97.008 / NON-PROFIT SECURITY PROGRAM	174,744	174,744	
	RFAA	174,744	174,744	
	97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	38,631,697	24,225,966	
	FAAA	2,596,433	0	X
	RFAA	24,234,049	24,225,966	
	RFAA	11,801,215	0	X
	97.039 / HAZARD MITIGATION GRANT	16,020,244	14,519,446	
	RFAA	16,020,244	14,519,446	
	97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	4,814,441	3,842,577	
	RFAA	4,814,441	3,842,577	
	97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	4,872,360	3,137,544	
	RFAA	4,872,360	3,137,544	
	97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	518,727	0	
	RCAA	518,727	0	
	97.047 / PRE-DISASTER MITIGATION	1,666,027	1,516,125	
	RFAA	1,666,027	1,516,125	
	97.067 / HOMELAND SECURITY GRANT PROGRAM	3,907,525	3,221,899	
	RFAA	3,907,525	3,221,899	
	97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	5,137,067	0	
	RFAA	5,137,067	0	
	97.029 / FLOOD MITIGATION ASSISTANCE	7,705	0	
	RFAA	7,705	0	
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
	20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	588,677	0	
	HAAA	588,677	0	
	20.215 / HIGHWAY TRAINING AND EDUCATION	5,000	0	
	GFEA	5,000	0	
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>			
	20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	197,728	0	
	TAAA	197,728	0	
	<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>			
	17.268 / H-1B JOB TRAINING GRANTS	1,781,917	71,206	
	GAAA	647,661	0	
	GFCA	65,271	0	
	GJAA	5,172	0	
	GJCA	1,063,813	71,206	
	17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	831,801	791,938	
	IHAA	831,801	791,938	
	17.225 / UNEMPLOYMENT INSURANCE	4,430,587,317	346,029	
	KABA	1,495,609,559	0	
	KABA	2,927,410,977	0	X
	KADA	337,629	337,629	
	KAAA	5,582,371	0	
	KAAA	1,538,392	0	X
	KARA	108,389	8,400	
	17.245 / TRADE ADJUSTMENT ASSISTANCE	1,985,674	1,417,944	
	KADA	1,789,114	1,393,426	
	KAAA	64,314	0	
	KARA	132,246	24,518	
	17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	409,854	0	
	KADA	348,026	0	
	KAAA	61,828	0	
	17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	161,735	35,896	
	KADA	106,728	35,896	
	KAAA	33,140	0	
	KARA	21,867	0	
	17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	29,270	3,750	
	KADA	29,270	3,750	
	17.285 / APPRENTICESHIP USA GRANTS	754,153	396,203	
	KADA	672,290	396,203	
	KAAA	56,199	0	
	KARA	25,664	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
17.270 / REENTRY EMPLOYMENT OPPORTUNITIES	85,708	0	
KADA	85,708	0	
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES</u>			
97.010 / CITIZENSHIP EDUCATION AND TRAINING	29,135	0	
GJCA / PASS-THROUGH FROM: COLORADO AFRICAN ORGANIZATION AND LUTHERAN SOCIAL SERVICES OF COLORADO (PROJECT 134818 AND 134819)	29,135	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>			
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	696,251	696,251	
HAAA	696,251	696,251	
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	404,088	0	
SGAA	404,088	0	
20.509 / FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	26,807,343	25,997,067	
HAAA	9,913,759	9,103,483	
HAAA	16,893,584	16,893,584	X
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT</u>			
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	3,909,303	33,757	
PKAA	3,909,303	33,757	
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,178,708	0	
PKAA	2,178,708	0	
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>			
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	181,712	181,712	
HAAA	181,712	181,712	
20.615 / E-911 GRANT PROGRAM	210,187	210,187	
SGAA	210,187	210,187	
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD</u>			
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	1,676,393	0	
PMAA	1,676,393	0	
<u>DEPARTMENT OF THE INTERIOR, OFFICE OF THE SECRETARY OF THE INTERIOR</u>			
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	638,875	0	
TAAA	638,875	0	
15.437 / MINERALS LEASING ACT	62,550,076	21,766,911	
WAAA	62,550,076	21,766,911	
15.435 / GOMESA	412,901	45,939	
PMAA	412,901	45,939	
15.433 / FLOOD CONTROL ACT LANDS	18,542	18,542	
WAAA	18,542	18,542	
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
66.605 / PERFORMANCE PARTNERSHIP GRANTS	10,827,060	273,211	
BPAA	509,407	0	
BDAA	50,885	0	
FAAA	10,266,768	273,211	
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	540,981	73,118	
FEDA	50,281	0	
FEGA	490,700	73,118	
66.040 / STATE CLEAN DIESEL GRANT PROGRAM	103,451	0	
FEDA	103,451	0	
66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	130,821	103,705	
FEGA	130,821	103,705	
66.454 / WATER QUALITY MANAGEMENT PLANNING	185,368	54,563	
FEGA	185,368	54,563	
66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	1,039,241	1,020,938	
FEGA	1,039,241	1,020,938	
66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	223,174	0	
FAAA	160,190	0	
FAAA / PASS-THROUGH FROM: NEW MEXICO ENVIRONMENT DEPARTMENT (NONE REPORTED)	20,212	0	
FAAA / PASS-THROUGH FROM: WASHINGTON STATE DEPARTMENT OF HEALTH (GVS23154)	42,772	0	
66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	3,329,939	9,719	
PKAA	39,710	0	
FEEA	3,290,229	9,719	
66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	1,077,444	45,939	
FEEA	1,077,444	45,939	
66.817 / STATE AND TRIBAL RESPONSE PROGRAM GRANTS	402,791	0	
FEEA	402,791	0	
66.818 / BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	441	441	
NHAA	441	441	
66.700 / CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	9,375	0	
GGBA	9,375	0	
66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	939,969	0	
KATA	847,604	0	
KAAA	92,365	0	
66.433 / STATE UNDERGROUND WATER SOURCE PROTECTION	85,000	0	
PHAA	85,000	0	
66.202 / CONGRESSIONALLY MANDATED PROJECTS	190	0	
FEGA	190	0	
66.444 / LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D))	10,886	0	
FEGA	10,886	0	
66.804 / UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	539,933	0	
KATA	450,696	0	
KAAA	89,237	0	
66.SA-2020-26 / COLORADO ENVIRONMENTAL PESTICIDE EDUCATION PROGRAM (CEPEP) - 2020	649	0	
GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SA-2020-26)	649	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
66.SA-2019-03 / 2019 PESTICIDE SAFETY EDUCATION FUNDS MANAGEMENT PROGRAM (PSEFMP) GRANT	6,359		0
GGBA / PASS-THROUGH FROM: EXTENSION FOUNDATION (SA-2019-03)	6,359		0
<u>DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS</u>			
16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	2,400,000		0
CAAA	2,400,000		0
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	327,318		0
FHLA	327,318		0
16.585 / DRUG COURT DISCRETIONARY GRANT PROGRAM	667,413		0
JAAA	667,413		0
16.320 / SERVICES FOR TRAFFICKING VICTIMS	240,759		0
IHAA	240,759		0
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	374,852		19,765
RDA A	374,852		19,765
16.575 / CRIME VICTIM ASSISTANCE	31,426,340		28,051,943
RDA A	31,426,340		28,051,943
16.576 / CRIME VICTIM COMPENSATION	2,038,812		1,815,719
RDA A	2,038,812		1,815,719
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	45,000		0
RDA A	45,000		0
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	196,530		0
RDA A	196,530		0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	1,887,102		1,430,753
RDA A	1,887,102		1,430,753
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	16,712		776
RDA A	16,712		776
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	6,813		0
RDA A	6,813		0
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	491,397		47,267
RDA A	491,397		47,267
16.816 / JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	19,186		17,037
RDA A	19,186		17,037
16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	5,353		0
RDA A	5,353		0
16.827 / JUSTICE REINVESTMENT INITIATIVE	8,030		0
RDA A	8,030		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF INNOVATION AND IMPROVEMENT</u>			
84.282 / CHARTER SCHOOLS	6,464,480		5,087,190
DAAA	5,659,183		5,087,190
DACA	805,297		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY</u>			
12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	2,726,674		0
FEEA	2,726,674		0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	181,550		0
GFEA	181,550		0
12.114 / COLLABORATIVE RESEARCH AND DEVELOPMENT	123,721		0
GGBA	123,721		0
12.010 / YOUTH CONSERVATION SERVICES	236,029		0
GGBA	236,029		0
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	4,837,983		690,973
GGBA	4,837,983		690,973
12.No. ESSA-EN2548-CSU-1 / MISSOURI RIVER RECOVERY MANAGEMENT PLAN ADAPTIVE MANAGEMENT DECISION SUPPORT SYSTEM	375,477		0
GGBA / PASS-THROUGH FROM: ESSA TECHNOLOGIES, LTD. (NO. ESSA-EN2548-CSU-1)	375,477		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>			
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	1,188,001		1,120,159
FHJA	1,188,001		1,120,159
93.889 / NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	2,629,252		1,516,271
FHJA	2,629,252		1,516,271
<u>DEPARTMENT OF AGRICULTURE</u>			
10.USDA-0725/01 / UPDATING SCIENCE-BASED METHODS AND TECHNICAL GUIDELINES FOR QUANTIFYING GREENHOUSE GAS SOURCES AND SINKS IN THE FOREST AND AGRICULTURE SECTORS	81		0
GGBA / PASS-THROUGH FROM: EASTERN RESEARCH GROUP, INC. (USDA-0725/01)	81		0
<u>DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID</u>			
84.032 / FEDERAL FAMILY EDUCATION LOANS	217,343,343		0
GDA A	210,729,235		0
GKAA	6,614,108		0
84.037 / PERKINS LOANS CANCELLATIONS	374,661		0
GFBA	105,595		0
GFEA	265,066		0
GJTA	4,000		0
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	61,116,912		939,726
GFEA	210,484		0
GGBA	60,906,428		939,726
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE</u>			
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	8,060		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529)	8,060		0
<u>DEPARTMENT OF THE INTERIOR</u>			
15.15.000 / DEPARTMENT OF THE INTERIOR PROGRAMS	35,262		0
GFBA	35,262		0
15.PG20-62030-01 / 2020 UTAH AQUATIC AIM SAMPLING	64,068		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG20-62030-01)	64,068		0
15.WDFW #20-14782 / DIFFERENT FUTURES, DIFFERENT STRATEGIES FOR WASHINGTON DEPARTMENT OF FISH AND WILDLIFE	39,715		0
GGBA / PASS-THROUGH FROM: WASHINGTON DEPARTMENT OF FISH & WILDLIFE (WDFW #20-14782)	39,715		0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.OCG6388B / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	207,977		0
GFBA / PASS-THROUGH FROM: MENTAL HEALTH CTR BOULDER CNTY (OCG6388B)	207,977		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	93.93.379 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	-1,020	0	
	GFBA	-1,020	0	
	93.75N93019P01167 / JAMAICAN FRUIT BAT COLONY MANAGEMENT	51,634	0	
	GGBA	51,634	0	
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
	97.CSDIPA18001 / DHS- IPA- PAPADOPOULOS	267,848	0	
	GGBA	267,848	0	
<u>DEPARTMENT OF STATE</u>				
	19.GIL1801_UCCS_5.6.19 / SUB RECIPIENT RESEARCH	62,982	0	
	GFCA / PASS-THROUGH FROM: INSTITUTE OF INTERNATIONAL EDU (GIL1801_UCCS_5.6.19)	62,982	0	
	19.Pending / SUB RECIPIENT RESEARCH	17,009	0	
	GFCA / PASS-THROUGH FROM: VENTUREWELL (PENDING)	17,009	0	
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN</u>				
	16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE	186,383	0	
	GFEA	186,383	0	
	16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	321,806	145,078	
	JAAA	167,165	0	
	RDAA	154,641	145,078	
	16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM	446,678	425,941	
	RDAA	446,678	425,941	
	16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS	2,252,689	1,907,181	
	RDAA	2,252,689	1,907,181	
	16.026 / OVW RESEARCH AND EVALUATION PROGRAM	8,953	0	
	RDAA / PASS-THROUGH FROM: COLORADO COALITION AGAINST SEXUAL ASSAULT (2017-SI-AX-0005)	8,953	0	
	16.021 / JUSTICE SYSTEMS RESPONSE TO FAMILIES	35,208	0	
	JAAA / PASS-THROUGH FROM: TESSA (TESA_2019-FJ-AX-0010)	35,208	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>				
	93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	158,709	0	
	KAVA	138,245	0	
	KAAA	20,464	0	
	93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	-8,640	0	
	GFEA	-8,640	0	
	93.464 / ACL ASSISTIVE TECHNOLOGY	511,263	0	
	GFEA	511,263	0	
	93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	2,189,310	1,832,861	
	IHAA	1,925,853	1,777,484	
	IHAA	263,457	55,377	X
	93.072 / LIFESPAN RESPITE CARE PROGRAM	215,079	205,897	
	IHAA	215,079	205,897	
	93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	243,117	0	
	IHAA	243,117	0	
	93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	921,298	168,724	
	IHAA	921,298	168,724	
	93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	289,205	289,205	
	SFAA	289,205	289,205	
	93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	277,663	273,554	
	IHAA	277,663	273,554	
	93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	54,293	32,947	
	IHAA	54,293	32,947	
	93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	307,320	227,994	
	IHAA	211,605	179,091	
	IHAA	95,715	48,903	X
	93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	682,712	77,750	
	IHAA	8,836	0	X
	SFAA	274,750	77,750	
	UHAA	399,126	0	
	93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	592,368	350,385	
	SFAA	592,368	350,385	
	93.369 / ACL INDEPENDENT LIVING STATE GRANTS	42,599	25,194	
	KAVA	42,599	25,194	
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH</u>				
	12.N62473-17-2-0006 / CESU-CP: VEGETATION COMMUNITY MAPPING MARINE CORPS BASE HAWAII (MCBH)	136,196	0	
	GGBA	136,196	0	
<u>DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY</u>				
	12.96X5090 / FLOOD CONTROL PROJECTS	18,010	18,010	
	WAAA	18,010	18,010	
<u>DEPARTMENT OF COMMERCE, U.S. CENSUS BUREAU</u>				
	11.1333LB18C00000004 / CENSUS COUNT REVIEW	17,652	0	
	NLAA	17,652	0	
<u>DEPARTMENT OF THE TREASURY</u>				
	21.016 / EQUITABLE SHARING	217	0	
	REAA	217	0	
	21.999 / JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003	91,600	0	
	EAAA	91,600	0	
<u>DEPARTMENT OF JUSTICE, FEDERAL BUREAU OF INVESTIGATION</u>				
	16.9A-DN-A-62491 / SAFE STREETS TASK FORCE (CBI)	9,107	0	
	REAA	9,107	0	
	16.50D-DN-A6194333 / SAFE STREETS TASK FORCE (CSP)	33,074	0	
	RBAA	33,074	0	
	16.66F-DN-A53538-D / JOINT TERRORISM TASK FORCE	8,754	0	
	RBAA	8,754	0	
	16.288-DN-C2696156 / CYBER CRIMES TASK FORCE	19,655	0	
	REAA	19,655	0	
<u>DEPARTMENT OF JUSTICE, U.S. MARSHALS SERVICE</u>				
	16.FWB3000F/JLEOTFS4 / MARSHALS FUGITIVE TASK FORCE	49,593	0	
	REAA	49,593	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>DEPARTMENT OF HOMELAND SECURITY, U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT</u>				
	97.COCSP4100 / IMMIGRATIONS AND CUSTOMS ENFORCEMENT	30,759	0	
	RBAA	30,759	0	
<u>ELECTION ASSISTANCE COMMISSION</u>				
	90.404 / 2018 HAVA ELECTION SECURITY GRANTS	825,359	201,891	
	VAAA	652,848	201,891	
	VAAA	172,511	0	X
<u>DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES</u>				
	21.019 / CORONAVIRUS RELIEF FUND	584,155,580	536,307,080	
	CAAA	3,600,000	0	X
	DAAA	500,963,598	500,963,598	X
	FAAA	9,446,840	6,607,601	X
	GAAA	17,767,624	17,767,624	X
	GFBA	4,409,552	0	X
	GFCB	625,040	0	X
	GFEA	1,542,719	0	X
	GGBA	12,967,642	0	X
	GGJA	402,668	0	X
	GKAA	218,336	0	X
	GTAA	249,443	0	X
	IHAA	22,974,194	2,000,000	X
	DACA	8,968,257	8,968,257	X
	DBAA	19,667	0	X
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH</u>				
	93.217 / FAMILY PLANNING SERVICES	3,686,097	3,189,448	
	FHLA	3,686,097	3,189,448	
<u>DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE</u>				
	16.741 / DNA BACKLOG REDUCTION PROGRAM	769,673	0	
	REAA	769,673	0	
	16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	283,377	82,107	
	RDAA	283,377	82,107	
	16.034 / CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	11,399	0	
	RDAA	11,399	0	X
AGING CLUSTER				
	93.053 / NUTRITION SERVICES INCENTIVE PROGRAM	1,430,538	0	
	IHAA	1,430,538	0	
	93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	5,637,369	4,850,925	
	IHAA	4,859,015	4,582,076	
	IHAA	778,354	268,849	X
	93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	12,567,255	10,294,944	
	IHAA	8,090,103	7,790,223	
	IHAA	4,477,152	2,504,721	X
CCDF CLUSTER				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
	93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	38,690,458	32,187,004	
	IHAA	38,690,458	32,187,004	
	93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT	87,212,327	75,368,409	
	IHAA	65,528,954	53,985,766	
	IHAA	21,683,373	21,382,643	X
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER				
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT</u>				
	14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	32,074,781	30,508,980	
	NDRA	23,502,268	22,485,924	
	NHAA	2,806,526	2,616,756	
	NLAA	5,755,007	5,406,300	
	GGBA / PASS-THROUGH FROM: CITY UNIVERSITY OF NEW YORK (58580-03-B)	10,980	0	
CHILD NUTRITION CLUSTER				
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
	10.553 / SCHOOL BREAKFAST PROGRAM	44,261,154	44,261,154	
	DAAA	31,015,879	31,015,879	
	DAAA	13,245,275	13,245,275	X
	10.555 / NATIONAL SCHOOL LUNCH PROGRAM	138,257,952	122,462,336	
	DAAA	92,498,724	92,498,724	
	DAAA	29,963,612	29,963,612	X
	IHAA	15,795,616	0	
	10.556 / SPECIAL MILK PROGRAM FOR CHILDREN	143,714	143,714	
	DAAA	129,232	129,232	
	DAAA	14,482	14,482	X
	10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	7,561,863	2,606,274	
	DAAA	2,304,617	2,159,184	
	DAAA	447,090	447,090	X
	IHAA	4,810,156	0	
CLEAN WATER STATE REVOLVING FUND CLUSTER				
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
	66.458 / CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	2,862,279	1,176,288	
	FEGA / PASS-THROUGH FROM: CO WATER RES & POWER DEV. (FS-99883212)	2,807,676	1,176,288	
	NLAA / PASS-THROUGH FROM: COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (NONE PROVIDED)	54,603	0	
DISABILITY INSURANCE/SSI CLUSTER				
<u>SOCIAL SECURITY ADMINISTRATION</u>				
	96.001 / SOCIAL SECURITY DISABILITY INSURANCE	30,753,972	0	
	IHAA	27,949,897	0	
	KAVA	2,804,075	0	
DRINKING WATER STATE REVOLVING FUND CLUSTER				
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
	66.468 / CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	6,512,265	238,965	
	FEGA / PASS-THROUGH FROM: CO WATER RES & POWER DEV. (FS-99883212)	6,512,265	238,965	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
ECONOMIC DEVELOPMENT CLUSTER		989	0	
<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>				
	11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	989	0	
	GWAA	989	0	
EMPLOYMENT SERVICE CLUSTER		17,844,828	7,823,046	
<u>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</u>				
	17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	14,306,165	7,637,779	
	KADA	7,671,990	7,456,360	
	SJAA	106,022	0	
	KAAA	1,113,340	0	
	KAFA	2,298,164	0	
	KARA	3,116,649	181,419	
<u>DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE</u>				
	17.801 / JOBS FOR VETERANS STATE GRANTS	3,538,663	185,267	
	KADA	3,061,925	167,905	
	KAAA	459,370	0	
	KARA	17,368	17,362	
FEDERAL TRANSIT CLUSTER		7,419,094	7,419,094	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</u>				
	20.500 / FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS	113,134	113,134	
	HAAA	113,134	113,134	
	20.526 / BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	7,305,960	7,305,960	
	HAAA	7,305,960	7,305,960	
FISH AND WILDLIFE CLUSTER		25,721,857	1,001,370	
<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>				
	15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	17,086,993	597,054	
	PMAA	16,975,957	586,592	
	GGBA / PASS-THROUGH FROM: STATE OF KANSAS (W-109-R-1)	111,036	10,462	
	15.605 / SPORT FISH RESTORATION	8,371,260	244,816	
	PMAA	8,371,260	244,816	
	15.626 / ENHANCED HUNTER EDUCATION AND SAFETY	263,604	159,500	
	PMAA	263,604	159,500	
FMCSA CLUSTER		4,779,314	0	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION</u>				
	20.218 / MOTOR CARRIER SAFETY ASSISTANCE	4,734,816	0	
	RBAA	4,734,816	0	
	20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	44,498	0	
	RBAA	44,498	0	
FOOD DISTRIBUTION CLUSTER		33,452,677	4,224,202	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
	10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	1,356,373	1,028,294	
	IHAA	1,356,373	1,028,294	
	10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	32,096,304	3,195,908	
	IHAA	30,104,418	3,195,908	
	IHAA	1,991,886	0	X
FOREST SERVICE SCHOOLS AND ROADS CLUSTER		11,687,765	11,687,765	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>				
	10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	11,687,765	11,687,765	
	WAAA	11,687,765	11,687,765	
HEAD START CLUSTER		7,435,867	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES</u>				
	93.600 / HEAD START	7,435,867	0	
	GJHA	7,270,741	0	
	IHAA	124,034	0	
	GFEA / PASS-THROUGH FROM: CITY AND COUNTY OF DENVER (201841860_20180803_154129)	36,248	0	
	GFEA / PASS-THROUGH FROM: WYOMING DEPARTMENT OF FAMILY SERVICES (AWD-191611)	4,844	0	
HEALTH CENTER PROGRAM CLUSTER		3,903,815	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</u>				
	93.224 / HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	3,903,815	0	
	GFEA	3,534,073	0	
	GFEA	369,742	0	X
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER		606,354,010	73,256,986	
<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>				
	20.205 / HIGHWAY PLANNING AND CONSTRUCTION	604,061,348	71,677,043	
	HAAA	594,244,724	71,677,043	
	HTBA	9,816,624	0	
	20.219 / RECREATIONAL TRAILS PROGRAM	2,292,662	1,579,943	
	PMAA	2,292,662	1,579,943	
HIGHWAY SAFETY CLUSTER		7,376,879	7,243,029	
<u>DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>				
	20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	4,464,989	4,331,139	
	HAAA	4,464,989	4,331,139	
	20.609 / SAFETY BELT PERFORMANCE GRANTS	72,119	72,119	
	HAAA	72,119	72,119	
	20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	2,839,771	2,839,771	
	HAAA	2,839,771	2,839,771	
HOUSING VOUCHER CLUSTER		59,296,475	2,545,554	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING</u>				
	14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	56,685,438	2,432,291	
	NHBA	56,685,438	2,432,291	
	14.879 / MAINSTREAM VOUCHERS	2,611,037	113,263	
	NHBA	2,611,037	113,263	
MEDICAID CLUSTER		6,232,335,482	78,735,629	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</u>				
	93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	8,818,500	0	
	UHAA	2,953,860	0	
	FHMA	5,261,202	0	
	FHMA	603,438	0	X
	93.775 / STATE MEDICAID FRAUD CONTROL UNITS	1,800,204	0	
	LAAA	1,800,204	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	93.778 / MEDICAL ASSISTANCE PROGRAM	6,221,716,778	78,735,629	
	UHAA	5,977,775,115	78,735,629	
	UHAA	243,941,663	0	X
RESEARCH AND DEVELOPMENT CLUSTER		959,139,594	107,373,276	
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
	98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	3,265,452	2,271,598	
	GFBA	3,054,641	2,271,598	
	GFBA / PASS-THROUGH FROM: CONRAD (MAPS2-18-083_AMD01)	58,573	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG20263007201)	134,067	0	
	GFBA / PASS-THROUGH FROM: CONRAD (MAPS1-19-096)	18,171	0	
	98.012 / USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	211,628	33,000	
	GFBA	211,628	33,000	
	98.HR 14-36 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS	60,472	0	
	GFBA / PASS-THROUGH FROM: NATIONAL ACADEMY OF SCIENCE (HR 14-36)	60,472	0	
	98.WU-20-341 / MEASURING COWPEA CONSUMPTION	12,744	0	
	GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-20-341)	12,744	0	
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
	94.94.000 / CORPORATION FOR NATIONAL AND COMMUNITY SERVICE RESEARCH AND DEVELOPMENT PROGRAMS	2,028	0	
	GFBA	2,028	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE</u>				
	10.156 / FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	27,097	3,370	
	GGBA	27,097	3,370	
	10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	45,867	0	
	GGBA	45,867	0	
	10.17007855 / EXTENDING SHELF LIFE OF SHORT DORMANCY SPECIALTY CULTIVARS BY TUBER COATINGS	11,447	0	
	GGBA / PASS-THROUGH FROM: COLORADO POTATO ADMINISTRATIVE COMMITTEE (17007855)	11,447	0	
	10.18-TMMSD-CO-0005 / OUTREACH AND TRAINING ON THE UPDATED TOOLKIT ECONOMIC BENCHMARKS, IMPACT CALCULATOR AND CASE STUDIES	12,436	0	
	GGBA	12,436	0	
<u>DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE</u>				
	10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	1,990,141	0	
	GFBA	215,050	0	
	GGBA	1,670,897	0	
	GSAA	86,264	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (034516-BELLOWS)	17,930	0	
<u>DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE</u>				
	10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	2,266,864	135,199	
	GGBA	2,094,394	135,199	
	GGBA / PASS-THROUGH FROM: TEXAS A & M (M1903779)	172,470	0	
	10.028 / WILDLIFE SERVICES	1,519,067	0	
	GGBA	1,519,067	0	
	10.AP18PPQS&T00C074 / MOLECULAR-BASED INITIATIVES TO SUPPORT THE OLD WORLD BOLLWORM STRATEGIC MANAGEMENT PLAN (FY2018)	59,648	0	
	GGBA	59,648	0	
<u>DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE</u>				
	10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	91,749	0	
	GFBA	76,828	0	
	GGBA	14,921	0	
<u>DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE</u>				
	10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	123,911	0	
	GGBA	5,443	0	
	GGBA / PASS-THROUGH FROM: TEXAS A & M (M1800596)	118,468	0	
<u>DEPARTMENT OF AGRICULTURE, FOREST SERVICE</u>				
	10.680 / FOREST HEALTH PROTECTION	82,042	0	
	GFBA	7,712	0	
	GGBA	73,124	0	
	GKAA	1,206	0	
	10.675 / URBAN AND COMMUNITY FORESTRY PROGRAM	103,611	26,284	
	GFBA	37,830	0	
	GGBA	65,781	26,284	
	10.16-CS-11132422-173 / SEDIMENT BEDLOAD SYNTHESIS AND DATABASE	175	0	
	GGBA	175	0	
	10.674 / WOOD UTILIZATION ASSISTANCE	61,175	10,000	
	GLAA	61,175	10,000	
	10.E16-62 / DIFFERENCES IN FIRE RISK WITH DIFFERENT ADHESIVES IN CROSS LAMINATED TIMBER	35,088	0	
	GLAA / PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E16-62)	35,088	0	
	10.E-16-61 / DEVELOPMENT OF A MOLD-RISK MODEL FOR WOOD BUILDINGS	31,328	0	
	GLAA / PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E-16-61)	31,328	0	
	10.699 / PARTNERSHIP AGREEMENTS	20,959	0	
	GGBA	464	0	
	GSAA	20,495	0	
	10.17-PA-11021500-27 / NFS STUDENT INTERN PROGRAM	79,726	0	
	GZAA	79,726	0	
	10.652 / FORESTRY RESEARCH	4,362	0	
	GFBA	3,044	0	
	GFCA	1,318	0	
	10.17-JV-11221634-066 / CALIFORNIA PARK UPLAND RESTORATION	28,093	0	
	GGBA	28,093	0	
	10.16-CS-11020600-029 / GROUNDWATER CONTRIBUTION TO BASEFLOW	12,048	0	
	GGBA	12,048	0	
	10.17-CR-11015600-052 / SOIL PEDON DATA ENTRY	4,005	0	
	GGBA	4,005	0	
	10.16-CS-11046000-007 / USFS REGION 4 FEN MAPPING	77,080	0	
	GGBA	77,080	0	
	10.E18-82 / POST DOCTORAL FELLOW AT FPL	89,673	0	
	GGBA / PASS-THROUGH FROM: U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (E18-82)	89,673	0	
	10.18-JV-11221636-099 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	230,026	0	
	GGBA	230,026	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	7,667	5,044	
	GGBA	7,667	5,044	
	10.18-CR-11138100-024 / INFUZE HYDRATION	70,645	0	
	GGBA	70,645	0	
	10.18-CR-11060300-013 / SOIL AND ROCK CHARACTERIZATION USING GEOPHYSICAL EXPLORATION OF THE SPIRIT LAKE DEBRIS BLOCKAGE SKAMANIA COUNTY, WASHINGTON	76,199	0	
	GLAA	76,199	0	
	10.19-JV-11221636-170 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	147,102	0	
	GGBA	147,102	0	
	10.19-JV-11221633-126 / RISK OF DISEASE TO GREAT BASIN FORESTS	9,573	0	
	GGBA	9,573	0	
	10.19-JV-11242305-066 / MODELING AND ESTIMATING TREE COVER AND LAND CHANGE IN DRAINAGE BASINS OF THE GREAT LAKES, USA	80,742	0	
	GGBA	80,742	0	
	10.15-CS-11132422-240 / DEVELOPING TOOLS FOR ASSESSING THE POTENTIAL EFFECTS OF WATER DEVELOPMENT ON NATIONAL FORESTS IN THE WESTERN UNITED STATES	29,667	0	
	GGBA	29,667	0	
	10.15-CS-11221633-098 / PROVIDE SCIENCE-BASED INFORMATION TO AID THE GMUG IN IMPLEMENTING ADAPTIVE MANAGEMENT STRATEGIES IN BEETLE IMPACTED SPRUCE-FIR FORESTS	57,292	0	
	GGBA	57,292	0	
	10.17-CS-11020000-077 / DEVELOPING MOLECULAR TOOLS TO IDENTIFY EMERGING CONIFER FOLIAGE PATHOGENS	27,668	0	
	GGBA	27,668	0	
	10.17-JV-11221637-108 / IMPROVING FIRE-MANAGEMENT DECISION MAKING THROUGH ADVANCED MODELING AND FORECASTING OF FIRE-WEATHER INTERACTIONS, SMOKE DISPERSION, FIRE DANGER, LARGE-FIRE IGNITION PROBABILITIES AND THE DEVELOPMENT	80,258	0	
	GGBA	80,258	0	
	10.19-JV-11221611-097 / MODIFICATION TO COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION	9,579	0	
	GGBA	9,579	0	
	10.19-CS-11021000-020 / STREAM TRACKERS: MONITORING INTERMITTENT STREAMS IN NATIONAL FORESTS	7,720	0	
	GGBA	7,720	0	
	10.19-JV-11261972-136 / MODELING POPULATION MOVEMENT DYNAMICS OF RED TREE VOLES IN NORTH COASTAL OREGON	12,630	0	
	GGBA	12,630	0	
	10.14-CS-11132422-281 / SEDIMENT DELIVERY TO STREAMS FROM WILDFIRES AND ROADS	2,052	0	
	GGBA	2,052	0	
	10.15-JV-11221636-140 / A SOCIAL AND ECONOMIC INVESTIGATION OF CHANGES IN POPULATION, DEMOGRAPHICS, ECONOMIC CONDITIONS, AND PERCEIVED FOREST BENEFITS AS THEY PERTAIN TO NATIONAL FOREST USE AND PLANNING	40,383	0	
	GGBA	40,383	0	
	10.15-JV-11221633-160 / MOLECULAR GENETIC CHARACTERIZATION OF MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS	24,022	0	
	GGBA	24,022	0	
	10.16-CS-11020000-051 / LIMBER PINE HEALTH IN THE ROCKY MOUNTAINS	4,864	0	
	GGBA	4,864	0	
	10.16-CS-11021000-027 / THREATENED, ENDANGERED, AND SENSITIVE SPECIES	7,800	0	
	GGBA	7,800	0	
	10.15-JV-11221632-175 / SPECTRAL DIVERSITY AS AN INDEX OF BIODIVERSITY	12,961	0	
	GGBA	12,961	0	
	10.16-CS-11015600-015 / DEVELOP A SOFTWARE TOOL TO SUPPORT EFFICIENT NATIONAL FOREST SERVICE PLANNING	49,828	0	
	GGBA	49,828	0	
	10.16-JV-11221633-085 / QUANTIFYING TRADEOFFS AMONG POTENTIAL FIRE BEHAVIOR AND SPATIAL HETEROGENEITY TO ENHANCE FUEL HAZARD REDUCTION AND RESTORATION TREATMENT DESIGN	63,721	0	
	GGBA	63,721	0	
	10.16-JV-11221632-110 / UNIT STREAM POWER EROSION AND DEPOSITION (USPED) MODEL VALIDATION	315	0	
	GGBA	315	0	
	10.16-CS-11020000-062 / FOREST-TO-FAUCETS ASSESSMENT AND MONITORING	186,096	0	
	GGBA	186,096	0	
	10.16-JV-11221611-165 / RIO GRANDE NATIONAL FOREST CLIMATE CHANGE AND PLANNING COLLABORATION	4,648	0	
	GGBA	4,648	0	
	10.16-CS-11242306-148 / SCIENCE SYNTHESIS AND DELIVERY FOR THE CLIMATE CHANGE RESOURCE CENTER	6,120	0	
	GGBA	6,120	0	
	10.16-CS-11132000-272 / ASSESSING THE FIRST GENERATION OF CLIMATE CHANGE VULNERABILITY ASSESSMENTS	82,550	15,017	
	GGBA	82,550	15,017	
	10.16-CS-11221633-180 / USER NEEDS ASSESSMENT FOR MODERNIZING THE FOREST VEGETATION SIMULATOR	20	0	
	GGBA	20	0	
	10.17-CS-11020400-023 / MONITORING ECOLOGICAL, SOCIAL, AND ECONOMIC EFFECTS OF THE UNCOMPAHGRE PLATEAU COLLABORATIVE FOREST LANDSCAPE RESTORATION PROJECT	28,961	0	
	GGBA	28,961	0	
	10.17-CS-11021000-032 / SCIENCE-BASED SUPPORT TO SUSTAIN THE RESILIENCE OF COLORADO'S FRONT RANGE FORESTS, WATERSHEDS AND COMMUNITIES TO WILDFIRE	183,660	0	
	GGBA	183,660	0	
	10.17-JV-11261987-055 / DEVELOPMENT, ASSESSMENT AND APPLICATION OF PHYSICS-BASED WILDLAND FIRE BEHAVIOR MODELS	9,825	0	
	GGBA	9,825	0	
	10.17-JV-11221632-165 / FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	23,959	0	
	GGBA	23,959	0	
	10.17-DG-11031600-070 / COLORADO FOREST RESTORATION INSTITUTE, FY17 SUPPLEMENTAL	7,480	0	
	GGBA	7,480	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	10.17-JV-11221634-194 / IDENTIFYING REGENERATION OBSTACLES AND RESTORATION OPPORTUNITIES FOR LARGE PILE BURNS IN HIGH ELEVATION FORESTS	15,669	0	
	GGBA	15,669	0	
	10.17-JV-11272138-074 / INFLUENCE OF WITHIN-STAND VARIABILITY IN TREE AND SURFACE FUEL PATTERNS OF FIRE HAZARD	80,115	0	
	GGBA	80,115	0	
	10.18-CS-11020000-047 / EFFECTS OF SPRUCE BEETLE (DENDROCTONUS RUFIPENNIS) OUTBREAKS ON ROCKY MOUNTAIN SPRUCE-FIR STAND CHARACTERISTICS.	45,801	0	
	GGBA	45,801	0	
	10.19-JV-11261987-085 / ADVANCING WILDLAND FIRE SCIENCE THROUGH THE DEVELOPMENT, EVALUATION AND APPLICATION OF PHYSICS BASED FIRE BEHAVIOR MODELS.	5,270	0	
	GGBA	5,270	0	
	10.19-CS-11021500-047 / WILDLIFE SURVEYS ASSOCIATED WITH PRIORITY TIMBER SALES.	19,999	0	
	GGBA	19,999	0	
	10.16-JV-11272131-079 / ASSESSING ECONOMIC ACCESS VALUES TO PUBLIC LANDS AND VALUES TO HOUSEHOLDS FOR FIRE MITIGATION PROGRAMS	4,029	0	
	GGBA	4,029	0	
	10.19-JV-11221630-064 / COOPERATIVE RESEARCH IN ECOLOGICAL STATISTICS	45,475	0	
	GGBA	45,475	0	
	10.19-PA-11221610-186 / CESU-RM: USDA FOREST SERVICE HISTORY, 1960-2020	103	0	
	GGBA	103	0	
	10.19-JV-11221636-135 / CESU-RM: CONTINUATION: VULNERABLE COMMUNITIES AND ORGANIZATIONAL SYSTEMS	31,808	0	
	GGBA	31,808	0	
	10.14-JV-11221611-142 / COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION PROJECTS BETWEEN RMRS SCIENCE APPLICATION?	3,091	0	
	GGBA	3,091	0	
	10.15-CS-11221633-123 / ADAPTIVE IMPLEMENTATION OF THE SPRUCE BEETLE EPIDEMIC-ASPEN DECLINE MANAGEMENT RESPONSE	37,678	0	
	GGBA	37,678	0	
	10.17-JV-11221633-135 / PINE-FUNGAL INTERACTIONS IN A CHANGING CLIMATE	5,824	0	
	GGBA	5,824	0	
	10.18-CR-11242305-109 / EMISSION/REMOVAL ESTIMATES FOR THE U.S. GHG INVENTORY'S AFOLU SECTOR, AND ECONOMIC ANALYSES AND PROJECTIONS	312,370	0	
	GGBA	312,370	0	
	10.18-CS-11021500-058 / WHITE RIVER NATIONAL FOREST RARE PLANT SURVEYS	17,954	0	
	GGBA	17,954	0	
	10.18-CS-11221634-213 / VALIDATION AND ERROR ESTIMATION OF FEN RANKINGS FOR WETLAND MAPPING PRODUCTS: USFS R2 AND R4	37,733	0	
	GGBA	37,733	0	
	10.17-CR-11242305-041 / REMOTE SENSING OF EASTERN RED CEDAR ENCROACHMENT DYNAMICS IN THE GREAT PLAINS	1,718	0	
	GGBA	1,718	0	
	10.17-CR-11052007-057 / 2017 SPOTTED OWL DEMOGRAPHIC STUDY: WILLOW CREEK STUDY AREA	333,168	0	
	GGBA	333,168	0	
	10.19-CS-11021202-034 / BOREAL TOAD MONITORING AND SURVEYS IN THE PIKE-SAN ISABEL NATIONAL FOREST 2019	4,341	0	
	GGBA	4,341	0	
	10.19-JV-11221636-049 / IMPLEMENTING THE SHARED STEWARDSHIP STRATEGY IN COLORADO	40,472	0	
	GGBA	40,472	0	
	10.18-JV-11120101-022 / MAPPING 80 YEARS OF HISTORIC FOREST COVER	28,444	0	
	GGBA	28,444	0	
	10.18-JV-11221633-145 / INCORPORATING EARLY CAREER NATURAL RESOURCE PROFESSIONALS INTO THE ROCKY MOUNTAIN RESEARCH STATION SILVICULTURE PROGRAM	1,365	0	
	GGBA	1,365	0	
	10.18-CS-11221633-142 / QUANTIFYING THE EFFECTS OF SILVICULTURE TREATMENTS ON FOREST RESILIENCE TO SPRUCE BEETLE EPIDEMICS IN COLORADO	18,977	0	
	GGBA	18,977	0	
	10.16-JV-11221636-146 / CESU-RM: VULNERABLE COMMUNITIES AND ORGANIZATIONAL SYSTEMS	4,454	0	
	GGBA	4,454	0	
	10.16-CS-11132422-126 / ENHANCING THE BENEFITS OF LARGE WOOD AND BEAVER DAMS IN RIVER CORRIDORS	4,965	0	
	GGBA	4,965	0	
	10.16-JV-11221634-109 / POST WILDFIRE WATERSHED NITROGEN RETENTION PROCESSES	84,852	0	
	GGBA	84,852	0	
	10.17-CS-11021211-055 / SOUTH PLATTE BOREAL TOAD OCCUPANCY AND HABITAT INVENTORY	3,663	0	
	GGBA	3,663	0	
	10.15-JV-11221633-141 / MONITORING TRENDS IN ECOSYSTEM C: IDENTIFYING DRIVERS AND INDICES OF CHANGE	2,598	0	
	GGBA	2,598	0	
	10.16-JV-11221633-061 / PROTOTYPING A METHODOLOGY TO DEVELOP REGIONAL-SCALE FOREST ABOVE-GROUND BIOMASS CARBON ESTIMATES	76,193	0	
	GGBA	76,193	0	
	10.18-CS-11021300-048 / CITIZEN SCIENCE FOR RANGELAND HEALTH: ENGAGING RANCHERS IN SCIENCE	14,958	0	
	GGBA	14,958	0	
	10.18-JV-11261957-069 / DEVELOPMENT OF TOOLS FOR EARLY DETECTION, MONITORING, AND MANAGEMENT OF FOREST PATHOGENS AND MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS	19,519	0	
	GGBA	19,519	0	
	10.19-JV-11261957-078 / DEVELOPMENT OF TOOLS FOR EARLY DETECTION, MONITORING, AND MANAGEMENT OF FOREST PATHOGENS AND MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS AND TREE NURSERIES	7,180	0	
	GGBA	7,180	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
10.19-JV-11221633-093 / DEVELOPMENT OF DNA-BASED TECHNOLOGY TO AID IN THE DETECTION, MONITORING, AND MANAGEMENT OF TREE PATHOGENS AND OTHER MICROBES IN FOREST ECOSYSTEMS GGBA	8,136 8,136	0 0	
10.19-JV-11221636-211 / HYDROLOGICAL MODELING TO ASSESS VULNERABILITY OF WATER SUPPLY IN THE CONTIGUOUS US GGBA	40,000 40,000	0 0	
10.16-CA-11420004-054 / BIOLOGICAL CONTROL OF RUSSIAN KNAPEEED: MASS-REARING, RELEASE, AND MONITORING OF THE GALL STEM WASP AULACIDEA ACROPTILONICA GGBA	20,039 20,039	0 0	
10.19-CS-11021000-028 / FIELD INVESTIGATIONS FOR GREENBACK CUTTHROAT TROUT RECOVERY GGBA	1,697 1,697	0 0	
10.19-JV-11221633-138 / DISTRIBUTION AND PATHOGENICITY OF A HYBRID RUST IN THE ROCKY MOUNTAINS GGBA	24,134 24,134	0 0	
10.20-JV-11221633-049 / A BOTTOM-UP, STAKEHOLDER-DRIVEN CMS FOR REGIONAL BIOMASS CARBON DYNAMICS: PHASE 2 (ORIGINAL KRPD 142787) GGBA	19,008 19,008	0 0	
10.20-CS-11020400-018 / SPRUCE BEETLE EPIDEMIC AND ASPEN DECLINE MANAGEMENT RESPONSE (SBEADMR) GGBA	8,548 8,548	0 0	
10.20-CS-11020400-035 / SCIENCE-BASED SUPPORT TO INFORM FOR COLLABORATIVE ADAPTIVE MANAGEMENT ON THE GMUG NATIONAL FOREST GGBA	8,502 8,502	0 0	
10.12568019P0054 / SCIENCE SYNTHESIS AND CLIMATE SERVICES IN SUPPORT OF THE USDA CLIMATE HUBS FELLOWS GGBA	14,539 14,539	0 0	
10.19-JV-11221637-143 / ARE WE THINNING ENOUGH? QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS GGBA	37,844 37,844	0 0	
10.19-JV-11272131-061 / HOMEOWNERS DECISIONS TO PARTICIPATE IN FUEL TREATMENT PROGRAMS GGBA	8,884 8,884	0 0	
10.19-JV-11221637-188 / IMPROVING FIRE-MANAGEMENT DECISION MAKING THROUGH ADVANCED MODELING AND FORECASTING OF FIRE-WEATHER INTERACTIONS, SMOKE DISPERSION, FIRE DANGER, LARGE-FIRE IGNITION PROBABILITIES AND THE DEVELOPMENT GGBA	125,314 125,314	0 0	
10.19-JV-11221636-164 / BEHAVIORAL INTERVENTIONS TO IMPROVE OUTCOMES IN FOREST SERVICE CAMPSITES GGBA	30,945 30,945	0 0	
10.18-JV-11221630-101 / COOPERATIVE RESEARCH IN ECOLOGICAL STATISTICS GGBA	37,761 37,761	0 0	
<u>DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE</u>			
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) GFBA	8,673,635 1,147,451	3,260,445 603,483	
GFBA			11,913
GGBA			6,473,929
GKAA			10,606
GLAA			121,300
GSAA			9,374
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S-000887)			-81,477
GFBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (239120B)			22,146
GFCA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (SUBAWD: 4162808D)			23,123
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (SUBAWARD #426108)			175,566
GGBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (5601124679)			249,739
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201603566-02)			85,101
GGBA / PASS-THROUGH FROM: ALBANY STATE UNIVERSITY (2017-67024-26278-01)			28,632
GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G103-18-W6586)			9,419
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (2018-69011-28369)			111,588
GLAA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G197-18W7123)			10,163
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SA1909231)			160,547
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (470968)			9,401
GFBA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (PO-0000118825)			43,867
GGBA / PASS-THROUGH FROM: UNIVERSITY OF RHODE ISLAND (7602/08022019)			9,991
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002044)			2,611
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60071031)			38,645
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (201207-539)	71,336 71,336	0 0	
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS GGBA	1,456,958 1,324,848	282,820 282,820	
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S16097)			6,427
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A18-0916-S042)			2,308
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10298, BPO29485)			42,691
GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (SUBAWARD NO. A20-0100-S004)			897
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A20-1347-S0007)			13,802
GGBA / PASS-THROUGH FROM: TEXAS A & M (M2000230)			65,985
10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT GGBA	4,079,061 4,079,061	0 0	
10.202 / COOPERATIVE FORESTRY RESEARCH GGBA	371,397 371,397	0 0	
10.207 / ANIMAL HEALTH AND DISEASE RESEARCH GGBA	195,102 195,102	0 0	
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM GGBA / PASS-THROUGH FROM: TEXAS A & M UNIVERSITY KINGSVILLE (S18-0900-502013)	39,636 39,636	0 0	
10.303 / INTEGRATED PROGRAMS GGBA	117,474 117,474	17,571 17,571	
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H005961602)	109,127 109,127	0 0	
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM GGBA	64,776 56,643	8,368 8,368	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004120)			7,227

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT) GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (SA18-4060-19)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	10.330 / ALFALFA AND FORAGE RESEARCH PROGRAM	14,167	0	
	GGBA	2,971	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1003308B - CSU)	11,196	0	
	10.336 / VETERINARY SERVICES GRANT PROGRAM	90,999	0	
	GGBA	90,999	0	
	10.309 / SPECIALTY CROP RESEARCH INITIATIVE	686,495	428,562	
	GGBA	538,643	428,562	
	GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (73999-10921)	22,207	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H007082501)	92,934	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF GEORGIA (SUB00002160)	10,155	0	
	GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (133321-G004113)	22,556	0	
	10.304 / HOMELAND SECURITY AGRICULTURAL	19,222	0	
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (2016-37620-25766)	19,222	0	
	10.319 / FARM BUSINESS MANAGEMENT AND BENCHMARKING COMPETITIVE GRANTS PROGRAM	174,700	44,832	
	GGBA	174,700	44,832	
	10.212 / SMALL BUSINESS INNOVATION RESEARCH	23,072	0	
	GGBA / PASS-THROUGH FROM: MEMBRANE PROTECTIVE TECHNOLOGIES, INC. (CSU SUB 01-2019-33610-29786)	23,072	0	
	10.C0535A-C / NORTHERN ORGANIC VEGETABLE IMPROVEMENT COLLABORATIVE (NOVIC) III	22,367	0	
	GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (C0535A-C)	22,367	0	
	10.F0004992102002 / PHLOEM TRANSPORT OF AMINO ACIDS: A NOVEL TARGET TO DISRUPT BACTERIAL SYMBIOSIS IN SOYBEAN APHIDS	70,835	0	
	GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (F0004992102002)	70,835	0	
	10.SUB00001742 / SOUTHEAST PARTNERSHIP OF ADVANCED RENEWABLES FROM CARINATA	15,597	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00001742)	15,597	0	
	<u>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE</u>			
	10.902 / SOIL AND WATER CONSERVATION	440,728	0	
	GGBA	412,864	0	
	GGBA / PASS-THROUGH FROM: TEXAS A & M (SUBAWARD # M1800364)	27,864	0	
	10.903 / SOIL SURVEY	312,647	0	
	GFBA	40,526	0	
	GGBA	272,121	0	
	10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	44,971	0	
	GGBA / PASS-THROUGH FROM: THE NATURE CONSERVANCY (G012019-CSU)	44,971	0	
	10.907 / SNOW SURVEY AND WATER SUPPLY FORECASTING	34,950	0	
	GGBA	34,950	0	
	<u>DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION</u>			
	11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS	1,274,214	0	
	GFBA	1,274,214	0	
	<u>DEPARTMENT OF DEFENSE</u>			
	12.101052 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	35,358	0	
	GFBA / PASS-THROUGH FROM: MITRE CORPORATION (101052)	35,358	0	
	12.7500129352 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	626,092	13,964	
	GFBA / PASS-THROUGH FROM: NORTHROP GRUMMAN CORPORATION (7500129352)	626,092	13,964	
	12.UC 996516 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	23,336	0	
	GFBA / PASS-THROUGH FROM: NEW JERSEY INST OF TECHNOLOGY (UC 996516)	23,336	0	
	12.A10552-0013-S004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	7,254	0	
	GFBA / PASS-THROUGH FROM: WYLE LABORATORIES (A10552-0013-S004)	7,254	0	
	12.P010196479 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-91	0	
	GFBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH, INC (P010196479)	-91	0	
	12.201494 / INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROALKYL CONTAMINANTS IN GROUNDWATER	3,108	0	
	GLAA / PASS-THROUGH FROM: CB&I (201494)	3,108	0	
	12.OCG6563B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	230,720	0	
	GFBA / PASS-THROUGH FROM: BOULDER PRECISION ELECTRON-OPTICS (OCG6563B)	230,720	0	
	12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	111,215	0	
	GFBA / PASS-THROUGH FROM: COLORADO ENGINEERING INC (OCG6490B)	111,215	0	
	12.OCG6509B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	18,352	0	
	GFBA / PASS-THROUGH FROM: ENGLITY CORPORATION (OCG6509B)	18,352	0	
	12.OCG6439B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-4,093	0	
	GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (OCG6439B)	-4,093	0	
	12.QP018-5534 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-593	0	
	GFBA / PASS-THROUGH FROM: QUANTUM RESEARCH INTERNATIONAL (QP018-5534)	-593	0	
	12.DRC.1265.00091.18 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	23,503	0	
	GFBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (DRC.1265.00091.18)	23,503	0	
	12.S2-1004-17-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	281,468	0	
	GFBA / PASS-THROUGH FROM: S2 CORPORATION (S2-1004-17-01)	281,468	0	
	12.12.000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	4,432,040	1,819,444	
	GFBA	4,432,040	1,819,444	
	12.23107-CO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	276,513	0	
	GFBA / PASS-THROUGH FROM: DONALD DANFORTH PLANT SCIENCE CENTER (23107-CO)	276,513	0	
	12.OCG6774B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	54,354	0	
	GFBA / PASS-THROUGH FROM: ECORTEX INC (OCG6774B)	54,354	0	
	12.OCG6701B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,462	0	
	GFBA / PASS-THROUGH FROM: INDIANA MICROELECTRONICS, LLC (OCG6701B)	1,462	0	
	12.NWRA-19-S-204 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	259,172	0	
	GFBA / PASS-THROUGH FROM: NORTHWEST RESEARCH ASSOCIATES INC (NWRA-19-S-204)	259,172	0	
	12.OCG6753B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	85,583	0	
	GFBA / PASS-THROUGH FROM: QUSPIN (OCG6753B)	85,583	0	
	12.5018 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	10,819	0	
	GFBA / PASS-THROUGH FROM: THE WATER RESEARCH FOUNDATION (5018)	10,819	0	
	12.OCG6640B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	103,752	0	
	GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6640B)	103,752	0	
	12.Subaward dated 10/26/18 / SUB RECIPIENT RESEARCH	102,037	0	
	GFCA / PASS-THROUGH FROM: SEMQUEST INC (SUBAWARD DATED 10/26/18)	102,037	0	
	12.18001-S001 / FREEZE DRIED PLASMA FOR CANINES PHASE II	20,465	0	
	GGBA / PASS-THROUGH FROM: MANTEL TECHNOLOGIES (18001-S001)	20,465	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
12.S-964-D0066-17644-CSOM	/ ADVANCED HIGH FIDELITY MODELS & METHODOLOGIES	42,729	0	
	GLAA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES, INC. (S-964-D0066-17644-CSOM)	42,729	0	
12.201489	/ INVESTIGATING ELECTROCATALYTIC AND CATALYTIC APPROACHES FOR IN SITU TREATMENT OF PERFLUOROALKY CONTAMINANTS IN GROUNDWATER	-406	0	
	GLAA / PASS-THROUGH FROM: CB&I (201489)	-406	0	
12.6500-001-001-CS	/ INSIGHTS INTO THE LONG-TERM DISCHARGE & TRANSFORMATION OF AFFF IN THE UNSATURATED ZONE	96,515	0	
	GLAA / PASS-THROUGH FROM: CDM SMITH (6500-001-001-CS)	96,515	0	
12.CSM PROP 18-0377	/ AN INTEGRATED MATERIALS INFORMATICS/SEQUENTIAL LEARNING FRAMEWORK TO PREDICT THE EFFECTS OF DEFECTS IN METALS ADDITIVE MANUFACTURING	4,672	0	
	GLAA / PASS-THROUGH FROM: CITRINE INFORMATICS (CSM PROP 18-0377)	4,672	0	
12.B633981	/ DEVELOPMENT OF A THREE-DIMENSIONAL MULTIPHOTON IMAGING SYSTEM COMPATIBLE WITH EXTRUSION MANUFACTURING	27,893	0	
	GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B633981)	27,893	0	
12.RM136A-B	/ A MECHANISTIC UNDERSTANDING OF PFASS IN SOURCE ZONES: CHARACTERIZATION AND CONTROL	160,554	0	
	GLAA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (RM136A-B)	160,554	0	
12.CSM PROP 18-0392	/ LOCALIZED PROPERTY OPTIMIZATION OF SELECTIVE LASER MELTED GR0P-84	-304	0	
	GLAA / PASS-THROUGH FROM: SPECIAL AEROSPACE SERVICES, LLC (CSM PROP 18-0392)	-304	0	
12.61931765-128536	/ PREVENTION OF SEDIMENT RECONTAMINATION BY IMPROVED BMPS TO REMOVE ORGANIC AND METAL CONTAMINANTS FROM STORMWATER RUNOFF	57,556	0	
	GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61931765-128536)	57,556	0	
12.5020	/ FIELD DEMONSTRATION AND COMPARISON OF EX-SITU TREATMENT TECHNOLOGIES FOR PFAS IN GROUNDWATER	152,244	16,408	
	GLAA / PASS-THROUGH FROM: WATER RESEARCH FOUNDATION (5020)	152,244	16,408	
12.W912HQ-17-C-0043	/ KEY FATE AND TRANSPORT PROCESSES IMPACTING THE MASS DISCHARGE, ATTENUATION, AND TREATMENT OF POLY-AND PERFLUOROALKYL SUBSTANCES AND COMINGLED CHLORINATED SOLVENTS OR AROMATIC HYDROCARBONS	399,797	212,525	
	GLAA	399,797	212,525	
12.W912HQ18C0056	/ HYDROTHERMAL TECHNOLOGIES FOR ON-SITE DESTRUCTION OF SITE INVESTIGATION WASTES CONTAMINATED WITH PER-AND POLYFLUOROALKYL SUBSTANCES	110,891	0	
	GLAA	110,891	0	
12.W912HQ18C0053	/ REGENERABLE RESIN SORBENT TECHNOLOGIES WITH REGENERANT SOLUTION RECYCLING FOR SUSTAINABLE TREATMENT OF PER-AND POLYFLUOROALKYL SUBSTANCES	392,475	149,310	
	GLAA	392,475	149,310	
12.401372	/ HONEYWELL MEMBERSHIP IN MANUFACTURING AND MATERIALS INNOVATION CENTER	1,691	0	
	GLAA	1,691	0	
12.1347-2061	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	128,646	0	
	GFBA / PASS-THROUGH FROM: APTIMA, INC. (1347-2061)	128,646	0	
12.P2247-04	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	134,923	0	
	GFBA / PASS-THROUGH FROM: ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2247-04)	134,923	0	
12.237-01	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	70,664	0	
	GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (237-01)	70,664	0	
12.238-5404-UOC	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	51,785	0	
	GFBA / PASS-THROUGH FROM: AZIMUTH CORPORATION (238-5404-UOC)	51,785	0	
12.1127-510	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	48,902	0	
	GFBA / PASS-THROUGH FROM: BRAXTON TECHNOLOGIES (1127-510)	48,902	0	
12.OCG5526B	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-56,128	0	
	GFBA / PASS-THROUGH FROM: BRIMROSE CORPORATION OF AMERICA (OCG5526B)	-56,128	0	
12.7033-SC-CU-P02	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	105,473	0	
	GFBA / PASS-THROUGH FROM: COLDQUANTA, INC (7033-SC-CU-P02)	105,473	0	
12.OCG6983B	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	60,938	0	
	GFBA / PASS-THROUGH FROM: COREFORM LLC (OCG6983B)	60,938	0	
12.OCG6850B	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	149,698	0	
	GFBA / PASS-THROUGH FROM: CYBEX, INC. (OCG6850B)	149,698	0	
12.COL-1017-0039	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	165,389	0	
	GFBA / PASS-THROUGH FROM: GXM CONSULTING, LLC (COL-1017-0039)	165,389	0	
12.18998	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	189,602	0	
	GFBA / PASS-THROUGH FROM: KAPTEYN-MURNANE LABORATORIES (18998)	189,602	0	
12.OCG6887B	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	5,000	0	
	GFBA / PASS-THROUGH FROM: OPTO-KNOWLEDGE SYSTEMS, INC. (OCG6887B)	5,000	0	
12.OCG7010B	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	42,447	0	
	GFBA / PASS-THROUGH FROM: QUNAV (OCG7010B)	42,447	0	
12.4-312-0216908-65567L	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	145,041	0	
	GFBA / PASS-THROUGH FROM: RTI INTERNATIONAL (4-312-0216908-65567L)	145,041	0	
12.1691-UCB	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	2,272	0	
	GFBA / PASS-THROUGH FROM: SCIENTIFIC SYSTEMS COMPANY, INC. (1691-UCB)	2,272	0	
12.GS.1404.003.CU.19.01	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	46,000	0	
	GFBA / PASS-THROUGH FROM: TDA RESEARCH INC. (GS.1404.003.CU.19.01)	46,000	0	
12.SC20-F185-1	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	4,039	0	
	GFBA / PASS-THROUGH FROM: TOYON RESEARCH (SC20-F185-1)	4,039	0	
12.OCG6982B	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	105,888	0	
	GFBA / PASS-THROUGH FROM: TRUENANO (OCG6982B)	105,888	0	
12.17-S8401-09-C1	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	83,666	0	
	GFBA / PASS-THROUGH FROM: UNIVERSAL TECHNOLOGY (17-S8401-09-C1)	83,666	0	
12.36-5360-2241-001	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	355,239	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (36-5360-2241-001)	355,239	0	
12.2117-CIRES-11	/ DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-2,451	0	
	GFBA / PASS-THROUGH FROM: ZEL TECHNOLOGIES (2117-CIRES-11)	-2,451	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
12.	Subcontract No. 4000172385 / MOUNTAIN BOOMER	173,645	0	
	GGBA	173,645	0	
12.	SUB00001864 / CONTROLLED RELEASE OF NKT CELL AGONIST AND NON-REPLICATING PATHOGEN FOR SINGLE-DOSE VACCINATION	82,082	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00001864)	82,082	0	
12.	H98230-19-C-0428 / ATOMIC SCALE TOMOGRAPHY OF QUANTUM MATERIALS	110,876	0	
	GLAA / PASS-THROUGH FROM: LABORATORY FOR PHYSICAL SCIENCES (H98230-19-C-0428)	110,876	0	
12.	W911NF20C0012 / DESIGN OF EASY-TO-USE STRUCTURAL ALLOY FEEDSTOCKS FOR ADDITIVE MANUFACTURING	136,121	0	
	GLAA / PASS-THROUGH FROM: ELEMENTUM 3D INC (W911NF20C0012)	136,121	0	
12.	RSC20027 / IN SITU INVESTIGATION OF THE EFFECTS OF STRESS CONCENTRATIONS ON COLD DWELL FATIGUE IN TITANIUM ALLOYS	6,152	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON (RSC20027)	6,152	0	
12.	W912HQ18C0010 / A MULTIDISCIPLINARY ASSESSMENT OF CROSS-BOUNDARY MITIGATION	60,279	0	
	GGBA	60,279	0	
12.	W912HQ-17-C-0002 / MULTICHANNEL DETECTION AND ACOUSTIC COLOR-BASED CLASSIFICATION OF UNDERWATER UXO IN SONAR	65,536	0	
	GGBA	65,536	0	
12.	TSC-1126-33023, W911QX-16-C-0034 / SBIR SUBSEQUENT PHASE II: DETERMINATION OF TERRAIN PONDING FOR TACTICAL LOGISTICS AND MOBILITY SUPPORT	15,402	0	
	GGBA / PASS-THROUGH FROM: TECHNOLOGY SERVICE CORPORATION (TSC-1126-33023, W911QX-16-C-0034)	15,402	0	
12.	W912HQ17C0054 / SYNERGISTIC TREATMENT OF MIXED 1,4-DIOXANE AND POLYFLUORINATED CHEMICAL CONTAMINATIONS BY COMBINING ELECTROLYTIC DEGRADATION WITH	163,953	46,906	
	GGBA	163,953	46,906	
12.	Subcontract Number T23348 / ATMOSPHERIC ICE DETECTION AND AVOIDANCE SYSTEM FOR FIXED AND ROTARY WING AIRCRAFT	19,019	0	
	GGBA / PASS-THROUGH FROM: FIRST RF CORPORATION (SUBCONTRACT NUMBER T23348)	19,019	0	
12.	RADIAEM.IDIQ.05 PO#00133 / TASK ORDER #8 - DEVELOPMENT OF UNCERTAINTY QUANTIFICATION AND DESIGN APPROACHES AND SOLUTIONS	22,134	18,379	
	GGBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (RADIAEM.IDIQ.05 PO#00133)	22,134	18,379	
12.	RADIAEM.IDIQ.05 TO #8 / TASK ORDER #8 - DEVELOPMENT OF UNCERTAINTY QUANTIFICATION AND DESIGN APPROACHES AND SOLUTIONS	66,986	0	
	GGBA / PASS-THROUGH FROM: RIVERSIDE RESEARCH (RADIAEM.IDIQ.05 TO #8)	66,986	0	
12.	421-21-11A / RESTORING ECOLOGICAL FUNCTION TO A NOVEL ECOSYSTEM IN THE PRESENCE OF ONE OF THE WORLD'S MOST DESTRUCTIVE INVASIVE SPECIES	6,608	0	
	GGBA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (421-21-11A)	6,608	0	
12.	7198-PO134046 / VARIATION IN PHENOLOGICAL SHIFTS: HOW DO ANNUAL CYCLES AND GENETIC DIVERSITY CONSTRAIN OR ENABLE RESPONSES TO CLIMATE CHANGE?	56,139	0	
	GGBA / PASS-THROUGH FROM: BOISE STATE UNIVERSITY (7198-PO134046)	56,139	0	
12.	W912HQ19C0049 / CHARACTERIZING MULTISCALE FEEDBACKS BETWEEN FOREST STRUCTURE, FIRE BEHAVIOR AND EFFECTS: INTEGRATING MULTIPLE MECHANISMS FOR IMPROVED UNDERSTANDING OF PATTERN AND PROCESS (ORIGINAL KR RECORD 138063)	228,646	137,689	
	GGBA	228,646	137,689	
12.	62326995-156499 / LOCALIZED GENE THERAPY FOR PROLONGED ANTI-INFLAMMATORY TREATMENT TO PREVENT OR DELAY PTOA IN AN EQUINE MODEL	993	0	
	GGBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62326995-156499)	993	0	
12.	2018-2726-16 / AN EXTENSIBLE MODEL FOR DEDUPLICATION OF THE GDELT EVENTS DATABASE	59,439	0	
	GGBA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2018-2726-16)	59,439	0	
12.	S-145-305-001 / RADON SUBTRACTION ALGORITHM FOR ELECTRONIC PERSONAL DOSIMETERS	39,737	0	
	GGBA / PASS-THROUGH FROM: UES, INC. (S-145-305-001)	39,737	0	
12.	29165-04567-S01 / TRACKABLE REASONING AND ANALYSIS FOR COLLABORATION AND EVALUATION (TRACE)	-495	0	
	GGBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (29165-04567-S01)	-495	0	
DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY				
12.	910 / RESEARCH AND TECHNOLOGY DEVELOPMENT	12,561,483	1,434,617	
	GFBA	7,548,720	1,022,411	
	GFEA	806,016	132,237	
	GGBA	250,328	0	
	GLAA	364,661	279,969	
	GFBA / PASS-THROUGH FROM: APPLIED MATERIALS (OCG6784B)	141,752	0	
	GFBA / PASS-THROUGH FROM: LEIDOS BIOMEDICAL RESEARCH, INC (PO10177783)	11,350	0	
	GFBA / PASS-THROUGH FROM: LGS INNOVATIONS (LGS170601A)	64,733	0	
	GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4760 - PO 278105)	62,287	0	
	GFBA / PASS-THROUGH FROM: QORVO (OCG6416B)	-49	0	
	GFBA / PASS-THROUGH FROM: QUSPIN (OCG6576B)	-22,553	0	
	GFBA / PASS-THROUGH FROM: SMART INFORMATION FLOW TECHNOLOGIES (CLIC-CU-01)	91,936	0	
	GFBA / PASS-THROUGH FROM: TELEDYNE SCIENTIFIC AND IMAGING, LLC (OCG6841B)	864,488	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00009966)	131,514	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00062500-1)	69,531	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (97305123)	222,888	0	
	GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (CP0050792)	326,640	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9663)	117	0	
	GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG010681-01))	-8	0	
	GGBA / PASS-THROUGH FROM: MONTANA STATE UNIVERSITY (G228-19-W7329)	56,154	0	
	GGBA / PASS-THROUGH FROM: TEXAS A & M (M1702345)	250,672	0	
	GFBA / PASS-THROUGH FROM: AEROVIRONMENT (OCG6831B)	59,208	0	
	GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1094736)	-781	0	
	GFBA / PASS-THROUGH FROM: CHARLES STARK DRAPER LAB (OCG6964B)	115,882	0	
	GFBA / PASS-THROUGH FROM: COLDQUANTA, INC (7043-SC-CU-P1)	13,489	0	
	GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102938-G3)	441,674	0	
	GFBA / PASS-THROUGH FROM: RAYTHEON TECHNOLOGIES RESEARCH CENTER (1254273)	34,532	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577443)	107,487	0	
	GFEA / PASS-THROUGH FROM: KITWARE, INC. (SUB. NO. K002974-00-S01)	174,450	0	
	GFEA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102938-G7_AMD02)	320,375	0	
	GGBA / PASS-THROUGH FROM: RAYTHEON COMPANY* (90083)	53,990	0	
12.	HR001120C0029 / ADVANCING RAPID TACTICAL TUNNELING OPERATIONS (ARTTO)	1,039,318	15,350	
	GLAA	1,039,318	15,350	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
12.HR0011-20-9-0047 / DEVELOPMENT AND EXPLORATION OF FERROELECTRIC NITRIDE SEMICONDUCTORS	53,749	11,619	
GLAA	53,749	11,619	
<u>DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY</u>			
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	2,121,356	81,769	
GFBA	1,247,103	60,277	
GGBA	322,743	21,492	
GLAA	529,501	0	
GGBA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1003154-03)	9,009	0	
GGBA / PASS-THROUGH FROM: NATIONAL CENTER FOR DISEASE CONTROL & PUBLIC HEALTH (HDTRA11910044)	13,000	0	
12.231007 / Q-VAXCELERATE: DEVELOPMENT OF A T CELL-BASED VACCINE FOR Q FEVER- YEAR 3	35,380	0	
GGBA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (231007)	35,380	0	
<u>DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY</u>			
12.900 / LANGUAGE GRANT PROGRAM	232,356	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1945)	232,356	0	
12.902 / INFORMATION SECURITY GRANTS	6,755	0	
GFCA	6,755	0	
12.905 / CYBERSECURITY CORE CURRICULUM	16,687	0	
GLAA	16,687	0	
12.901 / MATHEMATICAL SCIENCES GRANTS	7,355	0	
GFBA	7,355	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT</u>			
12.617 / ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS	830,431	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (ST1605-19-03)	830,431	0	
<u>DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE</u>			
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	413,566	0	
GFBA	32,338	0	
GFEA	-2	0	
GGBA	70,731	0	
GFBA / PASS-THROUGH FROM: QUANTUM RESEARCH INTERNATIONAL (QPO16-5329)	5,599	0	
GFCA / PASS-THROUGH FROM: GEORGE MASON UNIVERSITY (SUBAWARD NO. E203992-1)	36,473	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122987435)	2,592	0	
GFBA / PASS-THROUGH FROM: US IGNITE (OCG6934B)	179,781	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (W911NF-17-2-0181)	86,054	0	
<u>DEPARTMENT OF EDUCATION</u>			
84.OCG5443B / DEPARTMENT OF EDUCATION	2,823	0	
GFBA / PASS-THROUGH FROM: DENVER PUBLIC SCHOOLS (OCG5443B)	2,823	0	
84.Agmt # UGA-0-41027-29 Task Number BB148060 / BIOCHEMICAL PRODUCTION OF ISO-ALCOHOLS FOR ADVANCED ENGINES	-1,746	0	
GGBA	-1,746	0	
<u>DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES</u>			
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	1,359,897	151,143	
GFBA	900,424	114,263	
GFEA	188,014	36,880	
GFBA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R01968)	91,081	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00011829)	181,598	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (R-12-0097)	-1,220	0	
84.324 / RESEARCH IN SPECIAL EDUCATION	53,736	0	
GKAA	4,374	0	
GFBA / PASS-THROUGH FROM: GEORGIA STATE UNIVERSITY (SP00010919-03)	29,560	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37762-01/P0160520_AMD01)	19,802	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION</u>			
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	1,596,325	0	
GFBA	1,540,784	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (24-1708-0112-003_AMD03)	55,541	0	
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	439,333	0	
GFBA	439,333	0	
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	129,810	0	
GAAA	129,810	0	
84.362 / NATIVE HAWAIIAN EDUCATION	40,780	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37763-01/P0160514)	40,780	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</u>			
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM	-327	0	
GFEA	-327	0	
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	1,414,801	0	
GFBA	1,359,453	0	
GFEA	55,346	0	
GGBA	2	0	
84.407 / TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	421,192	30,871	
GGBA	421,192	30,871	
84.382 / STRENGTHENING MINORITY-SERVING INSTITUTIONS	271,597	0	
GSAA	271,597	0	
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	4,151,480	319,178	
GGJA	2,034,469	80,956	
GYAA	1,974,585	238,222	
GYAA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (008100-87W4)	142,426	0	
84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD	9,072	0	
GFBA	9,072	0	
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>			
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	244,843	0	
GKAA	244,843	0	
84.133 / NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	36,240	0	
GFBA / PASS-THROUGH FROM: GALLAUDET UNIVERSITY (0000023622)	36,240	0	
84.235 / REHABILITATION SERVICES DEMONSTRATION AND TRAINING PROGRAMS	32,115	0	
GKAA / PASS-THROUGH FROM: MEETING THE CHALLENGE, INC. (22414)	32,115	0	
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	11,637	0	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4868-1C)	718	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFBA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37785-01/P0160901_YR02)	10,919		0
DEPARTMENT OF ENERGY			
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	18,524,676	874,811	
GFBA	10,441,788	810,248	
GFBA	3,721,491	64,563	
GLAA	971,152	0	
GFBA / PASS-THROUGH FROM: ANASYS INSTRUMENTS (OCG6406B)	-11	0	
GFBA / PASS-THROUGH FROM: BATTELLE OAK RIDGE NATIONAL LAB (4000169854)	341,237	0	
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (79685-10803)	38,529	0	
GFBA / PASS-THROUGH FROM: GENERAL ATOMICS (PO 4500072435)	119,568	0	
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RK586-G2)	116,174	0	
GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41026-118)	328,016	0	
GFBA / PASS-THROUGH FROM: TDA RESEARCH INC. (BE.2253.CU.17.01)	24,018	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (Z17-21299)	26,633	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1153-S001)	69,870	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (92720894)	63,103	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10076)	145,072	0	
GFBA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU14138)	1	0	
GGBA / PASS-THROUGH FROM: KMLABS INC. - KAPTEYN MURNANE LABORATORIES, INC. (20411)	72,146	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-1215-0123-007)	122,152	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090634-16921)	178,085	0	
GGBA / PASS-THROUGH FROM: J. CRAIG VENTER INSTITUTE (JCVI-17-012)	488,794	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2018-3620)	67,877	0	
GGBA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY (82192/1148574/2)	207,769	0	
GLAA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (4012023A)	73,284	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - BERKELEY (00009683/DE-SC0018301-NIYOGI)	131,900	0	
GFBA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (7428937)	13,066	0	
GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B639268)	82,079	0	
GFBA / PASS-THROUGH FROM: NCO TECHNOLOGIES (OCG6918B)	187,238	0	
GFBA / PASS-THROUGH FROM: STORAGENERGY (OCG6938B)	66,000	0	
GFBA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR THE STATE (86736/1158349/2)	13,313	0	
GGBA / PASS-THROUGH FROM: NIKIRA LABS, INC. (140904-1)	49,908	0	
GGBA / PASS-THROUGH FROM: CLEMSON UNIVERSITY (2157-219-2013533)	66,247	0	
GGBA / PASS-THROUGH FROM: XUV LASERS, INC. (CONTRACT NO. 19-0826)	25,909	0	
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60068021, PO #RF01543266)	159,859	0	
GGBA / PASS-THROUGH FROM: SUBSURFACE INSIGHTS (SSI_2019_SBIR19619)	45,000	0	
GLAA / PASS-THROUGH FROM: KITWARE, INC. (R002744-00-S01)	67,409	0	
81.086 / CONSERVATION RESEARCH AND DEVELOPMENT	1,835,725	698,743	
GFBA	272,163	0	
GGBA	1,544,712	698,743	
GFBA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2014-0654-74)	-786	0	
GLAA / PASS-THROUGH FROM: GENERAL MOTORS CORPORATION (DEEE0008821)	19,636	0	
81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	4,782,898	581,582	
GFBA	504,818	-3,409	
GGBA	1,434,731	195,335	
GLAA	2,044,318	389,656	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10628)	308,853	0	
GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000256)	106,703	0	
GGBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (SUBAWARD NO. ASUB00000273)	84,624	0	
GLAA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60052927 CSM)	134,873	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS AT CHICAGO (CSM 17-0041)	8,162	0	
GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62267964-128599)	102,582	0	
GGBA / PASS-THROUGH FROM: COLORADO ENERGY RESEARCH COLLABORATORY (COMMITMENT LETTER DATED 9/1/17 - C/S FOR 5301819)	9,154	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (093140-17665)	17,480	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (A20-0108-S001)	15,567	0	
GGBA / PASS-THROUGH FROM: NEW MEXICO CONSORTIUM (671-003)	11,033	0	
81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT	2,440,115	502,626	
GFBA	1,081,298	34,725	
GGBA	15,304	0	
GLAA	1,187,695	467,901	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (SUBAWARD NO. 3200001470-18-043, PO # 7800003973)	140,231	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (20-4070)	14,407	0	
GLAA / PASS-THROUGH FROM: NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0019599)	1,180	0	
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	49,931	0	
GGBA	49,931	0	
81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION	1,341,575	208,879	
GFBA	300,754	58,104	
GLAA	679,249	150,775	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON (R-16-0020)	33,416	0	
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60054137)	21,889	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (0062090 (414599-2))	103,705	0	
GLAA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (128447-G003649)	180,273	0	
GSAA / PASS-THROUGH FROM: THE BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM (723K155)	22,289	0	
81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	11,186,807	3,962,983	
GFBA	4,739,737	1,372,394	
GGBA	1,781,776	833,931	
GLAA	3,660,565	1,756,658	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1966)	83,100	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916 151521)	93,586	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (118207613, MP INVOICE #S9002306)	187,281	0	
GLAA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-148)	83,355	0	
GLAA / PASS-THROUGH FROM: FUELCELL ENERGY, INC. (F720170001S1)	495,932	0	
GLAA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RF180-G2)	-73	0	
GLAA / PASS-THROUGH FROM: OPUS 12 (01-062-8170)	-834	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11916/151522)	44,363	0	
GGBA / PASS-THROUGH FROM: PHYTODETECTORS, INC. (DE-AR0001247-CSU-001)	18,019	0	
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM	190,566	0	
GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60548661-107908)	99,600	0	
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (02-S140240)	90,966	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	81.1525527 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	911	0	
	GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1525527)	911	0	
	81.401002626 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	1,039	0	
	GFBA / PASS-THROUGH FROM: GE GLOBAL RESEARCH (401002626)	1,039	0	
	81.W-0529-16 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-7,938	0	
	GFBA / PASS-THROUGH FROM: REDWAVE ENERGY (W-0529-16)	-7,938	0	
	81.OCG6373B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	603	0	
	GFBA / PASS-THROUGH FROM: KRELL INSTITUTE (OCG6373B)	603	0	
	81.171259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	405,624	0	
	GFBA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY (171259)	405,624	0	
	81.1439268 / CLOUDSAT DPC (CIRA)	1,272,303	0	
	GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439268)	1,272,303	0	
	81.1439268 / CLOUDSAT SCIENCE	639,017	264,280	
	GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439268)	639,017	264,280	
	81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM	37,539	37,465	
	GLAA	37,539	37,465	
	81.PROPOSAL NO. 10263 / FELLOWSHIP FOR COLLABORATIVE RESEARCH MEMBERSHIP FOR CENTER FOR INTEGRATIVE MATERIALS JOINING SCIENCE FOR ENERGY APPLICATIONS	92,856	0	
	GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (PROPOSAL NO. 10263)	92,856	0	
	81.PRO144-1 / ULTRAHIGH EFFICIENCY PHOTOVOLTAICS AT ULTRALOW COSTS	184,392	0	
	GLAA / PASS-THROUGH FROM: MICROLINK DEVICES, INC. (PRO144-1)	184,392	0	
	81.GREG BOGIN / DR. GREGORY BOGIN-INDIVIDUAL JOINT APPOINTMENT AGREEMENT	76,577	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (GREG BOGIN)	76,577	0	
	81.JOINT APPT: K JOHNSON / JOINT AGREEMENT WITH NREL CONTINUATION	69,186	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JOINT APPT: K JOHNSON)	69,186	0	
	81.UGA-0-41025-81 / CENTER FOR NEXT GENERATION OF MATERIALS BY DESIGN: INCORPORATING METASTABILITY	21,061	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-81)	21,061	0	
	81.UGA-0-41025-89 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVITY METRICS	20,785	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-89)	20,785	0	
	81.UGA-0-41025-107 / SUNLAMP - CONCURRENT OPTIMIZATION OF COMPONENT COST AND EXPECTED O&M	-6,345	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-107)	-6,345	0	
	81.UGA-0-41025-102 / POLYCRYSTALLINE FILM DEVELOPMENT FOR PASSIVATED CONTACTS TO N-CZ SI SOLAR CELLS	89,039	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-102)	89,039	0	
	81.UGA-0-41025-110 / EXTENDED SURFACE ELECTROCATALYST DEVELOPMENT	63,885	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-110)	63,885	0	
	81.UGA-0-41025-123 / STUDY OF DEGRADATION AND METASTABILITY IN SILICON PHOTOVOLTAIC MODULES	7,006	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-123)	7,006	0	
	81.UGA-0-41025-125 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION	9,728	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-125)	9,728	0	
	81.UGA-0-41025-121 / HARNESSING ORDER PARAMETER IN TERNARY II-IV-V2 SEMICONDUCTORS	127,693	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-121)	127,693	0	
	81.325015 / INTEGRATED MULTI-SECTOR MULTI-SCALE MODELING (IM3) SCIENTIFIC FOCUS AREA	57,684	0	
	GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (325015)	57,684	0	
	81.PROPOSAL 00-1280 / ADVANCED STEEL RESEARCH AND DEVELOPMENT	8,496	0	
	GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (PROPOSAL 00-1280)	8,496	0	
	81.Standard PO # 1695812 / ATS SUSTAINABILITY ASSESSMENT	65,558	0	
	GGBA	65,558	0	
	81.Contract Number 347410 / ENGINEERING EVALUATION OF XSAPR RADAR	-3,362	0	
	GGBA	-3,362	0	
	81.B622808 / EXASCALE CODE GENERATION TOOLKIT	51,052	0	
	GGBA	51,052	0	
	81.193664 / EXPERIMENTAL AND COMPUTATIONAL RESEARCH TO SUPPORT DEVELOPMENT OF NEUTRON RADIOGRAPHY CAPABILITIES	40,062	0	
	GLAA / PASS-THROUGH FROM: IDAHO NATIONAL LABORATORY (193664)	40,062	0	
	81.UGA-0-41025-141 / ADAPTIVE POWER REDUCTION AND UNCERTAINTY QUANTIFICATION ALGORITHMS	25,814	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-141)	25,814	0	
	81.UGA-0-41025-132 / DESIGN AND IMPLEMENTATION OF HTMS FOR PEROVSKITE MULTI-JUNCTION SOLAR CELLS	34	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-132)	34	0	
	81.UGA-0-41025-131 / FLUORINATED COVALENT ORGANIC FRAMEWORKS: A NOVEL PATHWAY TO ENHANCE HYDROGEN SORPTION AND CONTROL ISOSTERIC HEATS OF ADSORPTION	76,872	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-131)	76,872	0	
	81.UGA-0-41025-136 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS (PV)	62,008	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-136)	62,008	0	
	81.7399771 / IDEAS-BER FY18	73,938	64,191	
	GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (7399771)	73,938	64,191	
	81.UGA-0-41025-133 / REWIRING ALGAL CARBON ENERGETICS FOR RENEWABLES (RACER)	28,762	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-133)	28,762	0	
	81.CSM PROP 17-0520 / SANDIA MEMBERSHIP: 469100 METALLURGICAL AND MECHANICAL PROPERTY CHARACTERIZATION OF AM 304L STAINLESS STEEL	10,465	0	
	GLAA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES (CSM PROP 17-0520)	10,465	0	
	81.UGA-0-41025-128 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SOLID ELECTROLYTE AND SOLID ELECTROLYTE/INTERPHASE LAYER IN BATTERIES	106,097	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-128)	106,097	0	
	81.7374292 / WATERSHED FUNCTION SFA	65,310	0	
	GLAA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (7374292)	65,310	0	
	81.81.000 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	1,464,133	0	
	GFBA	1,464,133	0	
	81.S015423-F / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	327,866	0	
	GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (S015423-F)	327,866	0	
	81.8F-30203 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	142,949	0	
	GFBA / PASS-THROUGH FROM: ARGONNE NATIONAL LABORATORY - SEE UCHICA (8F-30203)	142,949	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	81.78877-10860 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	82,329	0	0
	GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (78877-10860)	82,329	0	0
	81.12639 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	36,427	0	0
	GFBA / PASS-THROUGH FROM: HAZEN RESEARCH INC. (12639)	36,427	0	0
	81.214123 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	35,761	0	0
	GFBA / PASS-THROUGH FROM: IDAHO NATIONAL ENGINEERING LAB (214123)	35,761	0	0
	81.507472 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	93,318	0	0
	GFBA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORIES (507472)	93,318	0	0
	81.GG11961.160632 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	18,711	0	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GG11961.160632)	18,711	0	0
	81.B626507 / SUB RECIPIENT RESEARCH	42,605	0	0
	GFCA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LA (B626507)	42,605	0	0
	81.7473053 / SUB RECIPIENT RESEARCH	56,031	0	0
	GFCA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LAB (7473053)	56,031	0	0
	81.Subcontract No. 4000160992 / SMR-TEA RESOURCE TEAM	48,371	0	0
	GGBA	48,371	0	0
	81.B632932 / EXASCALE ENERGY EARTH SYSTEM MODEL	192,257	0	0
	GGBA	192,257	0	0
	81.SC-18-478 / CMI 1.1.12 CRITICAL MATERIAL RECOVERY FROM ORES AND LEAN SOURCES	271,147	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	271,147	0	0
	81.SC-18-478 / CMI 1.1.13 RECOVERY OF CRITICAL MATERIALS AS BY-PRODUCTS	461,374	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	461,374	0	0
	81.SC-18-478 / CMI 1.2.14 ENHANCED SEPARATION OF CRITICAL MATERIALS	114,999	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	114,999	0	0
	81.SC-18-478 / CMI 1.3.11 STRUCTURE & PROPERTIES OF CERIUM-STRENGTHENED ALUMINUM ALLOYS	60,000	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	60,000	0	0
	81.SC-18-478 / CMI 4.2.11 BIOGEOCHEMICAL IMPACTS OF WASTE FROM CRITICAL MATERIALS RECOVERY	124,205	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	124,205	0	0
	81.SC-18-478 / CMI 4.3.12 IMPACT OF RESEARCH ON GLOBAL MATERIAL SUPPLY CHAINS	68,988	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	68,988	0	0
	81.SC-18-478 / CMI 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLOW & SCENARIOS	395,591	133,296	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	395,591	133,296	0
	81.SC-18-478 / CMI 8.1.1 HUB MANAGEMENT	221,321	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	221,321	0	0
	81.SC-18-478 / CMI 8.2.12 EDUCATION AND OUTREACH	220,638	0	0
	GLAA / PASS-THROUGH FROM: AMES LABORATORY (SC-18-478)	220,638	0	0
	81.N000293273 / DISSOLVABLE SUPPORT FOR POWDER BED FUSION PROCESSED TITANIUM COMPONENTS	138,894	0	0
	GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000293273)	138,894	0	0
	81.495100 / DEVELOPMENT OF CABINET-BASED COMPUTED TOMOGRAPHY METHODS FOR STUDIES OF MELTING AND SOLIDIFICATION DYNAMICS IN METALS	51,082	0	0
	GLAA / PASS-THROUGH FROM: LAS ALAMOS NATIONAL LAB (495100)	51,082	0	0
	81.501188 / ELECTROSTATIC DISCHARGE PHYSICS	620,799	0	0
	GLAA / PASS-THROUGH FROM: LAS ALAMOS NATIONAL LAB (501188)	620,799	0	0
	81.CSM PROP 19-0165 / FELLOWSHIP: ADDITIVE MANUFACTURING GRADUATE FELLOWSHIP	49,232	0	0
	GLAA / PASS-THROUGH FROM: LAS LAMOS NATIONAL LAB (CSM PROP 19-0165)	49,232	0	0
	81.B630744 / SUPPORT FOR THE NEUTRON INDUCED FISSION FRAGMENT TRACKING EXPERIMENT TIME PROJECTION CHAMBER PROJECT	144,724	0	0
	GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B630744)	144,724	0	0
	81.526052 / DOUBLE ENERGY (2E) DATA ANALYSIS ROUTINE	-370	0	0
	GLAA / PASS-THROUGH FROM: LOS ALAMOS NATIONAL LABORATORY (526052)	-370	0	0
	81.UGA-0-41025-150 / MECHANISTIC AND KINETIC STUDIES OF OXYGENATED COMPOUNDS ON SOOT PRECURSOR FORMATION	46,336	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-150)	46,336	0	0
	81.UGA-0-41025-106 / CHARACTERIZATION IN SUPPORT OF ANION EXCHANGE MEMBRANE DEVELOPMENT	78,422	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-106)	78,422	0	0
	81.UGA-0-41025-161 / MODELING UNCONVENTIONAL RESERVOIRS FOR ENERGY STORAGE	8,743	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-161)	8,743	0	0
	81.UGA-0-41025-140 / EGS COLLAB MODELING SUPPORT	-210	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-140)	-210	0	0
	81.UGA-0-41025-144 / KINETIC MODEL DEVELOPMENT FOR LOW-TEMPERATURE BIOMASS CONVERSION	-18	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-144)	-18	0	0
	81.UGA-0-41025-142 / DEVELOPMENT OF REAL-TIME DIAGNOSTIC TECHNIQUES FOR ELECTROCHEMICAL DEVICE CELL MATERIAL	90,609	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-142)	90,609	0	0
	81.UGA-0-41025-147 / COST EFFECTIVE III-V/SI INTEGRATION ENABLED BY THIN-FILM VAPOR-LIQUID-SOLID GROWTH	29,241	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-147)	29,241	0	0
	81.UGA-0-41025-148 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVOLTAIC WINDOWS	64,154	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-148)	64,154	0	0
	81.UGA-0-41025-146 / LOW COST EPITAXIAL GROWTH SUBSTRATES FOR III-V SOLAR CELLS	8,442	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-146)	8,442	0	0
	81.UGA-0-41025-149 / DETERMINATION OF SOLAR CELL PARAMETERS FROM SEM-BASED ELECTRICAL MEASUREMENTS	70,159	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-149)	70,159	0	0
	81.UGA-0-41025-152 / MODELING AND OPTIMIZATION OF HVAC THERMAL STORAGE IN COMMERCIAL BUILDING	85,968	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-152)	85,968	0	0
	81.UGA-0-41025-155 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZATION TECHNIQUES FOR HYDROGEN CARRIERS	155,403	0	0
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-155)	155,403	0	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
81.UGA-0-41025-153 / PRONTOIC CERAMIC MEMBRANE REACTORS FOR CO2 REDUCTION TO FUELS GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-153)	74,001	0	0
81.UGA-0-41025-154 / INCORPORATING ADVANCED CHP MODELING & OPTIMIZATION INTO THE REOPT LITE WEB TOOL GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-154)	155,075	0	0
81.UGA-0-41025-157 / LITHIUM-SULFUR AND SOLID MECHANICS BATTERY MODELING GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-157)	61,861	0	0
81.UGA-0-41025-158 / ELECTROLYTE DIAGNOSTICS FOR EXTREME FAST CHARGE APPLICATIONS GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-158)	60,585	0	0
81.UGA-0-41025-159 / BRIDGING THE GAP BETWEEN DFT AND BEYOND-DFT CALCULATIONS GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-159)	73,947	0	0
81.UGA-0-41025-163 / EXPERIMENTS FOR PREDICTIVE SYNTHESIS OF COMPLEX METAL OXIDES GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-163)	56,637	0	0
81.UGA-0-41025-162 / SETO-CSP REAL-TIME OPERATIONS OPTIMIZATION SOFTWARE GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-162)	135,767	0	0
81.JT APPT THOMAS GENNETT ORA in FY18 was CSM A18-0017 ?? / NREL: JOINT APPOINTMENT GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JT APPT THOMAS GENNETT ORA IN FY18 WAS CSM A18-0017 ??)	68,533	0	0
81.UGA-0-41025-139 / STRESS RELAXATION CRACKING IN 347SS WELDS GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-139)	113,913	0	0
81.292448 / INTEGRATED COMPUTATIONAL MATERIALS ENGINEERING OF MEDIUM MANGANESE STEELS GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (292448)	71,168	0	0
81.188854 / XFC BY RATIONALLY MITIGATING IRREVERSIBLE LITHIUM PLATING IN GRAPHITE GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (188854)	85,420	0	0
81.SA-19-04 / PUSHING THE STATE OF THE ART IN STEEL RECYCLING THROUGH INNOVATION IN SCRAP SORTING AND IMPURITY REMOVAL GLAA / PASS-THROUGH FROM: SUSTAINABLE MANUFACTURING INNOVATION ALLIANCE CORP (SA-19- 04)	82,831	0	0
81.CSM PROP 18-0447 / SBIR PHASE II FOR WOVEN AND BUNDLED GRAPHITE GLAA / PASS-THROUGH FROM: TECHNOLOGY APPLICATIONS, INC. (CSM PROP 18-0447)	4,703	0	0
81.18-0332 / NUSEC FELLOWSHIP GLAA / PASS-THROUGH FROM: U. S. NUCLEAR REGULATORY COMMISSION (18-0332)	38,188	0	0
81.0135GWA666 FAU 442591JD21841 / ENERGY WHERE IT MATTERS: DELIVERING HEAT TO THE MEMBRANE/WATER INTERFACE FOR ENHANCED THERMAL DESALINATION GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0135GWA666 FAU 442591JD21841)	204,657	0	0
81.F720180004S2 / PROTON-CONDUCTING CERAMIC ELECTROLYZERS FOR HIGH-TEMPERATURE WATER SPLITTING GLAA / PASS-THROUGH FROM: VERSA POWER SYSTEMS INC. (F720180004S2)	255,194	0	0
81.17-467-CSM / RAISE: TAQS: ENTANGLEMENT AND INFORMATION IN COMPLEX NETWORKS OF QUBITS GLAA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (17-467-CSM)	130,616	0	0
81.UGA-0-41025-151 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVOLTAIC WINDOWS GLAA	101,261	0	0
81.UGA-0-41025-143 / 2D MATERIALS FOR LOW COST EPITAXIAL GROWTH OF SINGLE SUN GAAS GLAA	-1,655	0	0
81.452456 / ACOUSTIC CONTRAST NANOFLUIDS GLAA	33,264	0	0
81.451887 / A HYBRID UQ ALGORITHM FOR A CLASS OF MULTI-LAYERED HETEROGENEOUS MEDIA GLAA	3,726	0	0
81.DE-AC07-05ID14517 / MINIATURE SCALE LIQUID METAL OXYGEN PURIFICATION AND MEASUREMENT SYSTEM GSAA / PASS-THROUGH FROM: THE BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM (DE-AC07-05ID14517)	24,243	0	0
81.ARI 10978-3 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: AERODYNE RESEARCH, INC. (ARI 10978-3)	86	0	0
81.226705 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: BATTELLE - IDAHO NATIONAL LAB (226705)	248,736	0	0
81.4000174231 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: BATTELLE OAK RIDGE NATIONAL LAB (4000174231)	20,425	0	0
81.7512286 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: LAWRENCE BERKELEY NATIONAL LABORATORY (7512286)	229,993	0	0
81.B637964 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY (B637964)	485,432	0	0
81.ZFT-8-88537-01 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (ZFT-8-88537-01)	2,224,236	0	0
81.OCG6946B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: OPTI O2 (OCG6946B)	26,190	0	0
81.341259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY (341259)	100,430	0	0
81.1254804 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: RAYTHEON TECHNOLOGIES RESEARCH CENTER (1254804)	35,981	0	0
81.PO 943826 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PASS-THROUGH FROM: SANDIA NATIONAL LABORATORIES (PO 943826)	73,607	0	0
81.659703 / OFF CAMPUS: SCIDAC4 HEP DATA ANALYTICS GGBA	37,786	0	0
81.659703 / ON CAMPUS: SCIDAC4 HEP DATA ANALYTICS GGBA	23,715	0	0
81.659312 / INTENSITY FRONTIER FELLOW PROGRAM GGBA	24,977	0	0
81.Subcontract No. 549137 / LASER DRIVEN COMPUTED TOMOGRAPHY GGBA	44,635	0	0
81.4000162156 / CENTER FOR BIOENERGY INNOVATION GGBA	115,538	0	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
81.480422 / CHARACTERIZATION OF HIP-BONDED 6061 INTERFACES	35,007	0	
GLAA	35,007	0	
81.UGA-041025-156 / HYBRID TANDEM PHOTOVOLTAICS	53,842	0	
GLAA	53,842	0	
81.UGA-0-41025-174 / EXPITAXIAL GROWTH OF III-V SOLAR CELLS ON SILICON SUBSTRATES	56,350	0	
GLAA	56,350	0	
81.UGA-041025-168 / GROUND- AND EXCITED-STATE CHARGE TRANSFER AT INTERFACES BETWEEN PEROVSKITE-BASED SEMICONDUCTORS AND OTHER LOW-DIMENSIONAL SEMICONDUCTORS	51,288	0	
GLAA	51,288	0	
81.UGA-041025-175 / MAGNETORESISTANCE EFFECTS IN CORRELATED TRIPLET PAIR SYSTEMS	49,159	0	
GLAA	49,159	0	
81.UGA-041025-178 / ELECTROCHEMICAL CONTROL FOR CORROSION IN MOLTEN CHLORIDES DURING CSP PLANT OPERATION	40,871	0	
GLAA	40,871	0	
81.2151619 / NOVEL ORGANIC SCINTILLATOR COMPOUNDS	4,660	0	
GLAA	4,660	0	
81.113 / DEFENSE NUCLEAR NONPROLIFERATION RESEARCH	139,141	0	
GLAA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (000372-G10)	139,141	0	
81.JOINTAPPT: SEETHARAMAN / JOINT APPOINTMENT WITH NREL	25,440	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (JOINTAPPT: SEETHARAMAN)	25,440	0	
81.417477 / JOINT AGREEMENT WITH PNNL IN NUCLEAR SCIENCES DIVISION IN ENERGY & ENVIRONMENT DIRECTORATE	3,743	0	
GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (417477)	3,743	0	
81.532095 / DEVELOPMENT OF A HYPER RESOLUTION INTEGRATED HYDROLOGIC MODEL OF THE CONTINENTAL US	101,884	0	
GLAA / PASS-THROUGH FROM: TRIAD NATIONAL SECURITY LLC (532095)	101,884	0	
81.4300159140 / PROPOSED MOLTEN SALT PLATING SUPPORTING RESEARCH AT COLORADO SCHOOL OF MINES (FY 2019)	126,768	0	
GLAA / PASS-THROUGH FROM: Y-12 NATIONAL SECURITY COMPLEX (4300159140)	126,768	0	
81.UGA-0-41025-165 / THE INVESTIGATION OF SI ANODES FOR LITHIUM ION BATTERIES	62,977	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-165)	62,977	0	
81.CSM PROP 19-0174 / NEURONEX TECHNOLOGY HUB: NEMONIC: NEXT GENERATION MULTIPHOTON NEUROIMAGING CONSORTIUM	167,832	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA-SANTA BARBARA (CSM PROP 19-0174)	167,832	0	
81.UGA-0-41025-164 / DEVELOPING A NATIONAL RESEARCH INFRASTRUCTURE FOR NEUROSCIENCE	119,570	0	
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-164)	119,570	0	
81.UGA-0-41025-166 / ATOMIC LAYER DEPOSITION (ALD) SYNTHESIS OF NOVEL NANOSTRUCTURED METAL BOROHYDRIDES	17,956	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY-CRSP (UGA-0-41025-166)	17,956	0	
81.UGA-0-41025-172 / THE INVESTIGATION OF SIC POWER ELECTRONICS DEVICES	64,098	0	
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-172)	64,098	0	
81.60072222 / IMPROVED SOLAR CELL PERFORMANCE AND RELIABILITY THROUGH ADVANCED DEFECT CHARACTERIZATION AND GROWTH STUDIES	44,832	0	
GLAA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60072222)	44,832	0	
81.UGA-0-41025-170 / INVESTIGATING PRECISION CONTROL OF LOCAL CHEMICAL AND PHYSICAL MANIPULATION OF 2D MATERIAL PROPERTIES	57,358	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-170)	57,358	0	
81.UGA-0-41025-167 / COMPUTATIONAL SCREENING FOR NEW P-TYPE CONTACTS FOR CDTE	20,565	0	
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-167)	20,565	0	
81.UGA-0-41025-171 / QUANTUM COMPUTING FOR CLEAN ENERGY SYSTEMS	28,624	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-171)	28,624	0	
81.4000173944 / GO! PROGRAM: MECHANICAL CHARACTERIZATION OF THERMALLY STABLE AL-CU ALLOYS I	51,261	0	
GLAA / PASS-THROUGH FROM: OAK RIDGE NATIONAL LABORATORY - ORNL (4000173944)	51,261	0	
81.197793 / ADVANCED ELECTRON SPATIO-TEMPORAL SHAPING TECHNIQUES	39,550	0	
GLAA / PASS-THROUGH FROM: SLAC NATIONAL ACCELERATOR LABORATORY (197793)	39,550	0	
81.UGA-0-41025-176 / MODELING OF BEHIND THE METER ENERGY STORAGE	58,902	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-176)	58,902	0	
81.UGA-0-41025-177 / CALCULATIONS OF WIDE BAND GAP SEMICONDUCTORS	84,549	0	
GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-177)	84,549	0	
81.UGA-0-41025-173 / TECHNO-ECONOMIC ANALYSIS OF SOLAR-THERMAL MEMBRANE DISTILLATION	35,745	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-173)	35,745	0	
81.UGA-0-41025-179 / NEAR-FIELD ELECTROHYDRODYNAMIC PRINTING OF INTERDIGITATED BACKSIDE ELECTRODES	59,883	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-179)	59,883	0	
81.UGA-0-41025-180 / METAL OXIDE CATALYSIS FOR COUPLING BIOMASS-DERIVED KETONES TO FUEL PRECURSORS	17,103	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-180)	17,103	0	
81.UGA-0-41025-169 / SEPARATION AND CHARACTERIZATION OF P.PUTIDA OUTER MEMBRANE VESICLES	25,491	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-169)	25,491	0	
81.UGA-0-41025-182 / DEVELOPMENT OF CONTROLLED SPALLING OF (110) GAAS FOR SUBSTRATE COST MITIGATION	21,869	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-182)	21,869	0	
81.UGA-0-41025-182 / NEXT GENERATION SILICON PV	104,567	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-182)	104,567	0	
81.B639334 / A SEARCH FOR STERILE NEUTRINO DARK MATTER	40,623	0	
GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B639334)	40,623	0	
81.N000340791 / THERMODYNAMICS OF REFRACTORY ALLOYS	49,360	0	
GLAA / PASS-THROUGH FROM: HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000340791)	49,360	0	
81.UGA-0-41025-186 / THIN III-V SOLAR CELLS	30,286	0	
GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-186)	30,286	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	81.UGA-0-41025-183 / DEVELOPMENT OF ENHANCED RESOLUTION STIMULATED RAMAN SPECTROSCOPY FOR UNDERSTANDING BIOMASS DECONSTRUCTION BY THERMOPHILES	50,686	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-183)	50,686	0	
	81.UGA-0-41025-181 / TRANSPORT AND REACTION OF BIOMASS DURING THE FEEDING OF PYROLYSIS REACTORS	17,356	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-181)	17,356	0	
	81.UGA-0-41025-185 / CLOSING THE GREEN GAP IN GAN-BASED LEDS USING TERNARY NITRIDE SEMICONDUCTORS	56,412	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-185)	56,412	0	
	81.UGA-0-41025-187 / WIND-FARMed OPTIMIZATION AND CONTROL	26,026	0	
	GLAA / PASS-THROUGH FROM: ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-187)	26,026	0	
	81.UGA-0-41025-188 / MICROSCOPY, SPECTROSCOPY, AND ELECTRODE INVESTIGATIONS	78,712	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-188)	78,712	0	
	81.505489 / INTEGRATED MULTISECTOR MULTISCALE MODELING	60,375	0	
	GLAA / PASS-THROUGH FROM: PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (505489)	60,375	0	
	81.B639901 / DEVELOPMENT OF A THREE-DIMENSIONAL MULTIPHOTON IMAGING SYSTEM COMPATIBLE WITH EXTRUSION MANUFACTURING.	41,852	0	
	GLAA / PASS-THROUGH FROM: LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B639901)	41,852	0	
	81.UGA-0-41025-189 / DESCRIBING AND MODELING INTERDEPENDENT ENERGY INFRASTRUCTURE	59,964	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-189)	59,964	0	
	81.4300162715 / ELECTROPLATING NICKEL ONTO URANIUM & LITHIUM	55,786	0	
	GLAA / PASS-THROUGH FROM: Y-12 NATIONAL SECURITY COMPLEX (4300162715)	55,786	0	
	81.P010237260 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING SEISMIC DATA	34,447	0	
	GLAA / PASS-THROUGH FROM: LEIDOS (P010237260)	34,447	0	
	81.P010237260 / IMAGING ROCK PROPERTIES AND CO2 DENSITY USING GRAVITY, EM, AND SEISMIC DATA	38,119	0	
	GLAA / PASS-THROUGH FROM: LEIDOS (P010237260)	38,119	0	
	81.UGA-0-41025-190 / SOLAR RESOURCE GAP-FILLING AND FORECASTING	6,247	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-190)	6,247	0	
	81.UGA-0-41025-192 / THERMO-MECHANICAL BEHAVIOR OF ADVANCED MANUFACTURING OF SIMILAR AND DISSIMILAR METAL ALLOYS FOR GEN3 CSP	35,389	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-192)	35,389	0	
	81.UGA-0-41025-191 / MODELING OF SOLID ELECTROLYTE INTERPHASE ON SILICON	9,002	0	
	GLAA / PASS-THROUGH FROM: NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-191)	9,002	0	
	81.601859 / ANALYSIS OF IN SITU COMPRESSION DATA ON ADDITIVELY MANUFACTURED METAL LATTICES	5,464	0	
	GLAA / PASS-THROUGH FROM: TRIAD NATIONAL SECURITY LLC (601859)	5,464	0	
	81.No. UGA-0-41027-34 / REVISION : REWIRING ALGAL CARBON ENERGETICS FOR RENEWABLES	297,222	0	
	GGBA	297,222	0	
	81.Standard Research Contract # 201678 / HIGH PERFORMANCE COMPUTING-BASED DYNAMICALLY ADAPTIVE PROTECTION SCHEMES FOR ELECTRIC GRID RESEARCH BETWEEN COLORADO STATE UNIVERSITY AND IDAHO NATIONAL LABORATORY	112,204	0	
	GGBA	112,204	0	
	81.Contract No. 196519 / ASH REMOVAL IN BENTHIC BIOMASS AT COLORADO STATE UNIVERSITY	-1,500	0	
	GGBA	-1,500	0	
	81.454262 / SMALL FIELD CAMPAIGN: ARCTIC ICE NUCLEATION SAMPLING DURING MOSAIC	3,940	0	
	GGBA	3,940	0	
	81.UGA-0-41027-38 / CO-OPTIMA FUELS DEVELOPMENT FOR MULTI-MODE AND MIXING-CONTROLLED COMPRESSION IGNITION ENGINES	90,592	0	
	GGBA	90,592	0	
	81.PO # 1980525 / SCALABLE MULTISENSOR MULTITARGET TRACKING	63,741	0	
	GGBA	63,741	0	
	81.Subcontract No. 530768 / MICROBIAL CARBON CYCLING IN TERRESTRIAL ECOSYSTEMS	58,779	0	
	GGBA	58,779	0	
	81.Contract No. 462211 / HYDROTHERMAL PROCESSING OF BIOMASS: ANALYSIS AND TESTING OF UPGRADED HTL PRODUCTS	31,828	0	
	GGBA	31,828	0	
	81.JA/NREL TEGEN 2018 / TEGEN JOINT APPOINTMENT - NREL NATIONAL WIND TECHNOLOGY CENTER WIND ENERGY	9,642	0	
	GGBA	9,642	0	
	81.4000167205 / IMPROVING AND PARAMETERIZING THE DOE ENERGY EXASCALE EARTH SYSTEM MODEL	124,159	0	
	GGBA	124,159	0	
	81.5140_CSU / QUANTIFICATION OF METHANE EMISSIONS FROM MARGINAL (SMALL PRODUCING) OIL AND GAS WELLS	242,100	0	
	GGBA / PASS-THROUGH FROM: GSI ENVIRONMENTAL INC. (5140_CSU)	242,100	0	
	81.UGA-0-41027-37 / POWER GENERATION, LOCAL ECONOMIES, AND WORKFORCE DEVELOPMENT: TECHNICAL ASSISTANCE FOR INTERNATIONAL ENERGY AGENCY WIND TASK 28 AND NREL	32,807	0	
	GGBA	32,807	0	
	81.454263 / COMBLE ARM MOBILE FACILITY (AMP) MEASUREMENTS OF ICE NUCLEATING PARTICLES	9,325	0	
	GGBA	9,325	0	
	81.85526/2/1155763 / SMALL FIELD CAMPAIGN: AEROSOL-ICE FORMATION CLOSURE PILOT STUDY	45,935	0	
	GGBA / PASS-THROUGH FROM: STONY BROOK UNIVERSITY (85526/2/1155763)	45,935	0	
	81.XHR-9-92171-01 / INSPIRE 2.0: WATER MANAGEMENT OPPORTUNITIES FOR SOLAR AND AGRICULTURE CO-LOCATION	16,683	0	
	GGBA	16,683	0	
	81.PO 2152651 / RESEARCH ON PULSED POWER & LASER TRIGGERED HIGH-VOLTAGE SWITCHES	2,649	0	
	GGBA	2,649	0	
	81.17067361 / PROCUREMENT OF SUSTAINABILITY MODELING OF ALGAE BIOFUELS SYSTEMS	17,241	0	
	GGBA	17,241	0	
	81.B641536 / COMPUTATIONAL MODELING OF DIRECT INK WRITING FOR A FILAMENT-BASED 3D PRINTING PROCESS	5,468	0	
	GGBA	5,468	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS	
	81.B639484 / NEUTRON GENERATION AND LASER-MATTER INTERACTIONS	30,811	0		
	GGBA	30,811	0		
	81.UGA-0-41027-40 / BIO-BASED POLYMERS WITH PERFORMANCE ADVANTAGES AND CHEMICAL RECYCLABILITY	42,795	0		
	GGBA	42,795	0		
	81.UGA-0-41027-41 / CIRCULAR PLASTICS DESIGNED WITH TAILORED PROPERTIES AND HIGH RECYCLABILITY	19,875	0		
	GGBA	19,875	0		
	81.PO# 1772723 / LASER PLASMA FORMATION FOR HIGH VOLTAGE SWITCHING - CONTINUATION OF 5301461	45,465	0		
	GGBA	45,465	0		
	81.9F-60187 / A LANDSCAPE-BASED LCA ANALYSIS FOR SUSTAINABLE FEEDSTOCK PRODUCTION	59,954	0		
	GGBA / PASS-THROUGH FROM: UNIV CHICAGO/ARGONNE UNIV ASSOC-ARGN LAB (9F-60187)	59,954	0		
	81.#238249; Task Order #239036 / ULTRA HIGH ENERGY DENSITY RELATIVISTIC PLASMAS BY ULTRAFAST LASER HEATING OF NANOSTRUCTURES	16,449	0		
	GGBA / PASS-THROUGH FROM: MISSION SUPPORT AND TEST SERVICES, LLC (#238249; TASK ORDER #239036)	16,449	0		
	81.subcontract no. 667341 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	98,909	0		
	GGBA	98,909	0		
	81.subcontract no. 667152 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	87,224	0		
	GGBA	87,224	0		
	81.B634747 / VACCINATION ON THE FLY: THE USE OF MOSQUITOES TO VACCINATE BAT POPULATIONS THAT HARBOR HUMAN PATHOGENS	142,329	0		
	GGBA	142,329	0		
	81.Subcontract B640336 / ANTIMICROBIAL PROPERTIES OF A SILVER METALLOGEL	22,176	0		
	GGBA	22,176	0		
	81.PO 641248 / CONTRIBUTIONS TO THE TESTING OF COMPONENTS OF A PHOTON DETECTOR SYSTEM FOR THE DUNE LIQUID ARGON TPC	165,513	0		
	GGBA	165,513	0		
	81.641357 / SCIENTIFIC DISCOVERY THROUGH ADVANCED COMPUTING PROGRAM (SCIDAC), HIGH ENERGY PHYSIC (HEP) DATA ANALYTICS ON HIGH PERFORMANCE COMPUTING (HPC) PROJECT	12,733	0		
	GGBA	12,733	0		
	81.477628 / VISUALIZING NANOSCALE SPATIO-TEMPORAL DYNAMICS IN SINGLE QUANTUM SYSTEMS	50,554	0		
	GGBA	50,554	0		
	81.395407 / CACTI AAF MEASUREMENTS OF ICE NUCLEATING PARTICLES	35,487	0		
	GGBA	35,487	0		
	81.396176 / CACTI AMF SITE MEASUREMENTS OF ICE NUCLEATING PARTICLES	33,445	0		
	GGBA	33,445	0		
	81.B640494 / ANALYSIS OF HIGH BRIGHTNESS LASER DIODE PACKAGES	3,765	0		
	GGBA	3,765	0		
	81.UGA-0-41027-33 / DOE BENEFIT - DC DISTRIBUTION FOR BUILDINGS	209,234	0		
	GGBA	209,234	0		
	81.453357 / DEVELOPMENT OF A MICROBIOME RESOURCE TO DISCERN THE MICROBIAL IMPACTS ACROSS DYNAMIC RIVER SYSTEMS	57,117	0		
	GGBA	57,117	0		
	81.529045 / BACTERIAL:FUNGAL INTERACTIONS AND THEIR ROLE IN SOIL FUNCTIONING	58,080	0		
	GGBA	58,080	0		
	81.530739 / MICROBIAL CARBON CYCLING IN TERRESTRIAL ECOSYSTEMS	35,529	0		
	GGBA	35,529	0		
	81.B631047 / METALLOPOLYMERS AS AN EMERGENT CLASS OF MATERIALS FOR ADDITIVE MANUFACTURING OF GRADED DENSITY GOLD FOAMS	12,429	0		
	GGBA	12,429	0		
	DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES				
	93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	617,780	76,435		
	GFEA	617,780	76,435		
	93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	501,397	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0227-003)	-9,397	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0249-002)	823	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0261-002)	13,443	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0261-002_AMD02)	122,220	0		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0288-002_AMD01)	374,308	0		
	93.676 / UNACCOMPANIED ALIEN CHILDREN PROGRAM	61,389	0		
	GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (50097)	61,389	0		
	93.652 / ADOPTION OPPORTUNITIES	-7,698	0		
	GFEA	-7,698	0		
	93.17056632 / COMMUNITY COLLABORATION TO STRENGTHEN AND PRESERVE FAMILIES	60,590	0		
	GGBA / PASS-THROUGH FROM: LARIMER COUNTY DEPT. / HUMAN DEVELOPMENT (17056632)	60,590	0		
	DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY				
	93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	3,459,371	206,888		
	GFEA	2,451,234	163,801		
	GFEA / PASS-THROUGH FROM: ARBOR RESEARCH COLLABORATIVE FOR HEALTH (P140_1_R01HS025756-01)	18,232	0		
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4954C)	6,151	0		
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-GRD1718-SC24)	124,495	43,087		
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11885SUB_MOD01)	13,082	0		
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119277_MOD02)	32,657	0		
	GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES510314_AMD04)	11,876	0		
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E4954C_AMD01)	4,054	0		
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A015658_AMD01)	92,140	0		
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-GRD1920-SC24)	694,214	0		
	GFEA / PASS-THROUGH FROM: KAISER PERMANENTE (RNG210310-BUDG01-UCD-00)	11,236	0		
	DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION				
	93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	319,963	74,450		
	GFEA	319,963	74,450		
	93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	1,147,943	121,866		
	GFEA	910,339	121,866		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (20-3979)	237,604	0		
	93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	1,037,502	158,878		
	GFBA	1,037,502	158,878		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY	2,002	0	
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E0952DD)	2,002	0	
	93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	4,336,299	839,211	
	GFEA	1,248,172	165,836	
	GGBA	2,338,722	673,375	
	GLAA	617,354	0	
	GFBA / PASS-THROUGH FROM: CENTER FOR CONSTRUCTION RESEARCH AND TRA (3001-603-01)	57,988	0	
	GFEA / PASS-THROUGH FROM: ASSOCIATION FOR PUBLIC HEALTH LABORATORI (56400-200-802-19-01)	51,521	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P006832202)	22,542	0	
	93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	395,514	0	
	GFEA	261,025	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (PCS-1504-30430)	14,168	0	
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114529)	28,252	0	
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 116058_SUPP)	147	0	
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (100700-114510)	91,922	0	
	93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	34,280	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS MEDICAL BRANCH AT GA (18-027_AMD01)	34,280	0	
	93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	118,351	0	
	GFEA	118,351	0	
	93.061 / INNOVATIONS IN APPLIED PUBLIC HEALTH RESEARCH	249,240	15,543	
	GGBA	249,240	15,543	
	93.080 / BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH	10,237	0	
	GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (ATHN2015001-PI-4)	10,237	0	
	93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	483,134	23,997	
	GFEA	493,254	23,997	
	GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (00003351)	-10,120	0	
	93.200-2016-90154 / DEVELOPMENT OF AN INTEGRATED APPROACH TO STRESS-RELATED GROUND HAZARDS IN UNDERGROUND MINES	178,911	0	
	GLAA	178,911	0	
	93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	35,257	0	
	GFEA / PASS-THROUGH FROM: KAISER PERMANENTE (OOS030157-01_AMD02)	35,257	0	
	93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	780,856	29,528	
	GFEA	780,856	29,528	
	93.939 / HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED	11,969	9,843	
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS#111674)	647	0	
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S035_MOD10)	1,479	0	
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6579-S12_DEOB)	9,843	9,843	
	93.200-2017-94491 / DESIGN OF AN OPTICALLY ACCESSIBLE SCALED-VERSION OF A LONGWALL COAL MINE FOR INVESTIGATING EXPLOSION HAZARDS: APPLICATIONS IN ATMOSPHERIC MONITORING SYSTEMS AND MINE VENTILATION SYSTEM MODELS	135,562	0	
	GLAA	135,562	0	
	93.431 / NETWORKING2SAVEO: CDCES NATIONAL NETWORK APPROACH TO PREVENTING AND CONTROLLING TOBACCO-RELATED CANCERS IN SPECIAL POPULATIONS	54,294	0	
	GFEA / PASS-THROUGH FROM: NATIONAL COUNCIL OF BEHAVIORAL HEALTH (2405.0002_AMD01)	54,294	0	
	93.062 / BIOMONITORING PROGRAMS FOR STATE PUBLIC HEALTH LABORATORIES	-8	0	
	GFEA	-8	0	
	93.DE-FG02-93ER40789 / NUCLEAR STRUCTURE AND ASTROPHYSICS WITH UNSTABLE BEAMS	373,711	0	
	GLAA	373,711	0	
	93.DE-SC0018647 / PORE ARCHITECTURE CONTROLS ON MINERAL REACTIVITY	165,598	0	
	GLAA	165,598	0	
	93.75D30119C05412 / DIGITAL TECHNOLOGIES IMPROVE MINE SAFETY AND HEALTH	179,403	0	
	GLAA	179,403	0	
	93.75D30119C05413 / IMPROVING HEALTH AND SAFETY OF MINING OPERATIONS THROUGH DEVELOPMENT OF THE SMART BIT CONCEPT FOR AUTOMATION OF MECHANICAL ROCK EXCAVATION UNITS AND DUST MITIGATION	134,773	0	
	GLAA	134,773	0	
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES</i>			
	93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	106,629	0	
	GFEA / PASS-THROUGH FROM: LEWIN GROUP (TLG15044-5645.04)	27,262	0	
	GFEA / PASS-THROUGH FROM: LEWIN GROUP (TLG15044-5645.04_MOD07)	79,367	0	
	93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	252,895	0	
	GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (48632)	3,683	0	
	GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (49866)	63,008	0	
	GFEA / PASS-THROUGH FROM: ABT ASSOCIATES INC (50967)	186,204	0	
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION</i>			
	93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	318,172	144,427	
	GFEA	198,866	132,334	
	GGBA	64,651	12,093	
	GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61261377-106908)	3,419	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11354SC_NCE)	51,236	0	
	93.IU01FD006533 / ASSESSING THE SKIN PHARMACOKINETICS OF TOPICAL DRUGS, AND THE BIO(IN) EQUIVALENCE OF TOPICAL DRUG PRODUCTS, USING NON-INVASIVE TECHNIQUES	18,446	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF BATH (IU01FD006533)	18,446	0	
	<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</i>			
	93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	2,559,942	858,520	
	GFEA	2,273,510	858,520	
	GGBA	-260	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER)	-1	0	
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3208960819-S1)	8,766	0	
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S007)	228,096	0	
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (213671-992711)	-541	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER_AMD02)	50,372	0	
	93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	340,433	0	
	GFEA	109,424	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG011695-04))	43,827	0	0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO:7000001088)	2,395	0	0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012892-01)_AMD01)	149,795	0	0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR108046(CON-80002068))	34,992	0	0
93.191 / GRADUATE PSYCHOLOGY EDUCATION	181,274	0	0
GFEA	181,274	0	0
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	952,496	21,584	
GFEA	952,496	21,584	
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	613,377	0	
GFEA	613,377	0	
93.266 / HEALTH SYSTEMS STRENGTHENING AND HIV/AIDS PREVENTION, CARE AND TREATMENT UNDER THE PRESIDENT'S EMERGENCY PLAN FOR AIDS RELIEF	156,789	0	
GFEA	12,855	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (125503A_AMD03)	143,934	0	
93.251 / EARLY HEARING DETECTION AND INTERVENTION	235,761	170,100	
GFEA	235,761	170,100	
93.887 / HEALTH CARE AND OTHER FACILITIES	-4,904	0	
GFEA	-4,904	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE</u>			
93.933 / DEMONSTRATION PROJECTS FOR INDIAN HEALTH	49,374	0	
GFEA / PASS-THROUGH FROM: WESTERN CAROLINA UNIVERSITY (A14-0036-S003)	49,374	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH</u>			
93.113 / ENVIRONMENTAL HEALTH	8,877,107	2,256,570	
GFBA	291,266	88,588	
GFEA	6,212,557	1,772,906	
GGBA	1,881,941	395,076	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (80539909)	24,556	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20095605)	85,373	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20118001)	-1,383	0	
GFEA / PASS-THROUGH FROM: UNIVERSITAS PADJADJARAN (230/UN6.C/PKS/2017)	-10,800	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00428-01)	116,130	0	
GGBA / PASS-THROUGH FROM: ACCESS SENSOR TECHNOLOGIES, LLC (2017-5384191)	68,231	0	
GGBA / PASS-THROUGH FROM: MOUNT SINAI SCHOOL OF MEDICINE (0255-A401-4609)	50,951	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20118002)	15,365	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20118002_AMD02)	142,920	0	
93.121 / ORAL DISEASES AND DISORDERS RESEARCH	7,903,907	600,326	
GFBA	627,976	0	
GFEA	6,622,228	600,326	
GFEA / PASS-THROUGH FROM: ORAL FLUID DYNAMICS LLC (AWD-191712)	887	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (11152SC)	25,960	0	
GGBA / PASS-THROUGH FROM: ALLANDER BIOTECHNOLOGIES, LLC (2R44DE024659-02)	29,246	0	
GFEA / PASS-THROUGH FROM: ALLANDER BIOTECHNOLOGIES (AWD-191839)	463	0	
GFEA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1003989-01)	18,696	0	
GFEA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1003989-04)	19,792	0	
GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12197SUB)	118,433	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (567164_AMD04)	25,793	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6403-1081-00-C_AMD03)	408,699	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10044863-02_AMD01)	5,734	0	
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	7,417,167	672,357	
GFBA	63,166	0	
GFEA	6,821,272	672,357	
GGBA	14,303	0	
GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825)	136,593	0	
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1008367_AMD02)	-3,260	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11087)	34,197	0	
GFBA / PASS-THROUGH FROM: REHABILITATION INSTITUTE OF CHICAGO (7978)	216,937	0	
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (AWD-194532(TEMP)PRE)	8,062	0	
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1008367_AMD03)	32,030	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200002435-20-274)	6,623	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (SUB#119766754)	64,905	0	
GKAA / PASS-THROUGH FROM: CREARE, INC. (S667)	22,339	0	
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	1,094,252	100,788	
GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	9,623,282	1,241,246	
GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
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GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
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GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
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GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
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GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
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GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
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GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
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GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	9,623,282	1,241,246	
GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	9,623,282	1,241,246	
GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	9,623,282	1,241,246	
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GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	9,623,282	1,241,246	
GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SEAL2078-04_AMD01)	5,475	0	
GFEA / PASS-THROUGH FROM: CASE WESTERN RESERVE UNIVERSITY (RES514845)	53,378	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A032363)	90,392	0	
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	122,198	0	
GFBA	122,198	0	
93.242 / MENTAL HEALTH RESEARCH GRANTS	9,623,282	1,241,246	
GFBA	276,925	72,636	
GFEA	243,005	12,380	
GGBA	389,706	15,772	
GFEA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (17-028)	-4,204	0	
GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A030392)	39,575	0	
GFEA / PASS-THROUGH FROM: NORTHERN CALIF.			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02_AMD02)	9,901		0
	GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02_AMD03)	77,297		0
	GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02_AMD2_DEOB)	199,816		0
	GFEA / PASS-THROUGH FROM: TOTAL CHILD HEALTH (1)	22,431		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (123954094 _AMD01)	11,794		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37573-01 P0151781)	97,093		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (G810691_AMD01)	30,223		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10869_AMD01)	35,771		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11430_AMD01)	40,103		0
	GGBA / PASS-THROUGH FROM: HARVARD MEDICAL SCHOOL (236498)	44,426		0
93.273	/ ALCOHOL RESEARCH PROGRAMS	4,926,539	57,923	
	GFBA	667,595		0
	GFEA	3,275,816	57,923	
	GGBA	69,232		0
	GFEA / PASS-THROUGH FROM: CORAMIR BIOMEDICAL, INC (R41HL137564-UCD)	-1,213		0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (130996 G003859)	144,344		0
	GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (1R01AA026313-01A1)	123,774		0
	GFEA / PASS-THROUGH FROM: COLORADO RESEARCH PARTNERS LLC (2019-01)	444,427		0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (130996 G003859_AMDD)	202,564		0
93.279	/ DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	14,575,445	2,267,054	
	GFBA	4,856,819	330,827	
	GFEA	5,628,579	1,509,367	
	GGBA	1,360,496	396,860	
	GKAA	41,657		0
	GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S396955)	160,010		0
	GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A034462)	50,884		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (115649709)	32,405		0
	GFBA / PASS-THROUGH FROM: WAVIMED, INC. (OCG6731B)	24,596		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (230297)	24,448		0
	GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (19-AO-S4-003671)	135,247		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (18-1864 UCD)	-129		0
	GGBA / PASS-THROUGH FROM: OREGON SOCIAL LEARNING CENTER (HENRY OSLC 2018)	16,731		0
	GGBA / PASS-THROUGH FROM: REAL PREVENTION (2R42DA039595-02A1)	6,590		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (P007318201)	1,205,155	30,000	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH DAKOTA (USD1206)	-2,265		0
	GFEA / PASS-THROUGH FROM: KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210127-UCD-01)	5,000		0
	GFEA / PASS-THROUGH FROM: RAND CORPORATION (SCON-00000124)	17,664		0
	GFEA / PASS-THROUGH FROM: RAND CORPORATION (SCON-00000128_AMD02)	16,420		0
	GFEA / PASS-THROUGH FROM: RTI INTERNATIONAL (3-312-0215457-52739L_MOD4)	90,430		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (444653/29408)	-12,802		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00011991_AMD03)	17,606		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF KENTUCKY (3200001760-20-235)	1,325		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (SPC-001103)	8,902		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (566032_AMD02)	92,200		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (116161860_AMD02)	242,773		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (131651619_AMD01)	3,246		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (19-0264 UCD_AMD01)	288		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (200165-200843-UCD_AMD03)	354,221		0
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR106585 (CON-80001804))	148,641		0
	GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR109145 (CON-80002319))	32,020		0
	GKAA / PASS-THROUGH FROM: CALIFORNIA STATE UNIVERSITY (S21711810OUNC)	16,288		0
93.282	/ MENTAL HEALTH NATIONAL RESEARCH SERVICE AWARDS FOR RESEARCH TRAINING	36,469	6,123	
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (112404/118086_MOD07)	36,469	6,123	
93.286	/ DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	2,913,227	462,486	
	GFBA	902,518	199,131	
	GFEA	411,593		0
	GGBA	845,501	263,355	
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003988514)	371,306		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-19-0013)	41,771		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N002059301)	-163		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10822)	405,244		0
	GKAA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5529-UNC-DHHS-2562)	30,019		0
	GFBA / PASS-THROUGH FROM: RYERSON UNIVERSITY (OCG6059B)	-94,562		0
93.310	/ TRANS-NIH RESEARCH SUPPORT	7,130,620	366,882	
	GFBA	1,424,494		0
	GFEA	5,275,421	366,882	
	GFBA / PASS-THROUGH FROM: WOMEN AND INFANT HOSPITAL OF RHODE ISLAN (5001451-LEBOURGEOIS)	58,992		0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (203-7966)	8,020		0
	GFEA / PASS-THROUGH FROM: INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811)	-2,537		0
	GFEA / PASS-THROUGH FROM: INFINITE BIOMEDICAL TECHNOLOGIES (R44HD090811_YR2)	-3,248		0
	GFBA / PASS-THROUGH FROM: RHODE ISLAND HOSPITAL (7137538)	59,795		0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-2337_AMD01)	59,204		0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (A03-2353)	74,611		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (1802191 REQUEST:2666)	27,719		0
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (UAF 20-0075)	122,409		0
	GSAA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA FAIRBANKS (UAF 20-0121)	25,740		0
93.351	/ RESEARCH INFRASTRUCTURE PROGRAMS	1,002,841	145,285	
	GFEA	156,206	138,070	
	GGBA	764,030	7,215	
	GFBA / PASS-THROUGH FROM: DENVER MUSEUM OF NATURE & SCIENCE (OCG6353)	82,605		0
93.393	/ CANCER CAUSE AND PREVENTION RESEARCH	10,137,219	435,579	
	GFBA	475,481		0
	GFEA	7,849,613	337,835	
	GGBA	411,004	97,744	
	GFEA / PASS-THROUGH FROM: BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (52454.2002720.669304_AMD0)	757		0
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002990)	27,591		0
	GFEA / PASS-THROUGH FROM: H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-	4,471		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112402_UCD_CF)	20,791		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GFEA / PASS-THROUGH FROM: NATIONAL MARROW DONOR PROGRAM (276708)	20,367	0	0
	GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60063244_AMD02)	72,229	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N005166102_AMD02)	-2,128	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (173405322)	173,686	0	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6426-S02)	15,390	0	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6426-S02_MOD03)	-292	0	0
	GGBA / PASS-THROUGH FROM: KLEIN BUENDEL (0301-0152-000)	46,193	0	0
	GGBA / PASS-THROUGH FROM: ROSWELL PARK CANCER INSTITUTE (267-01)	24,614	0	0
	GGBA / PASS-THROUGH FROM: MCNC UNIVERSITY OF NORTH CAROLINA (20180271-02-CSU)	16,853	0	0
	FHLA / PASS-THROUGH FROM: RUTGERS, THE STATUE UNIVERSITY (0789)	27,230	0	0
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001001040)	47,652	0	0
	GFEA / PASS-THROUGH FROM: H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-G5_AMD01)	81,512	0	0
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-C951-4609)	69,874	0	0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112403_UCD_AMD03)	91,682	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1640 G TB452_NCE02)	124,305	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT (UCHC7-93133658-A2)	99,519	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004565553)	43,369	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (571532)	67,893	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000000022)	36,948	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (883K153_AMD01)	201,398	0	0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6426-S02_MOD06)	5,940	0	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (165247/164912)	33,095	0	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (165389/164913)	50,182	0	0
93.394	/ CANCER DETECTION AND DIAGNOSIS RESEARCH	1,674,995	17,524	
	GFBA	548,304	17,524	
	GFEA	720,638	0	
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000916683)	-221	0	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003014)	121,835	0	
	GFEA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003014_YR02)	119,610	0	
	GFEA / PASS-THROUGH FROM: KLEIN BUENDEL, INC. (0315-0166-007)	44,157	0	
	GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60067321)	33,131	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (631K665_AMD04)	87,541	0	
93.395	/ CANCER TREATMENT RESEARCH	5,991,852	110,617	
	GFEA	5,014,262	107,509	
	GGBA	4,647	3,108	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA (5110556)	198,225	0	
	GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001163074)	18,355	0	
	GFEA / PASS-THROUGH FROM: NSABP FOUNDATION, INC (NSABP-TIND #340_NCE)	6,700	0	
	GFEA / PASS-THROUGH FROM: SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429)	14,336	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (101775923_AMD01)	149,469	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD03)	-5,434	0	
	GGBA / PASS-THROUGH FROM: MBC PHARMA, INC. (CSU-04)	70,330	0	
	GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110554)	100,639	0	
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (7U10CA76001)	5,539	0	
	GFEA / PASS-THROUGH FROM: M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001165257)	351	0	
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-192916)	12,509	0	
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60047262 UCD)	1,260	0	
	GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER)	5,924	0	
	GFEA / PASS-THROUGH FROM: ST. JUDES HOSPITAL (111287260-7930434PRE)	16,591	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD05)	35,783	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD06)	103,137	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD08)	239,177	0	
	GGBA / PASS-THROUGH FROM: MBC PHARMA, INC. (1R43CA203166-01)	52	0	
93.396	/ CANCER BIOLOGY RESEARCH	6,537,547	842,654	
	GFBA	2,014	0	
	GFEA	6,544,334	842,654	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131 144663)	112	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131-141614)	-13,514	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GC12131-139111)	-3,594	0	
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (100200-116379_AMD01)	8,195	0	
93.398	/ CANCER RESEARCH MANPOWER	2,225,509	17,451	
	GFBA	112,415	0	
	GFEA	1,916,663	17,451	
	GGBA	130,073	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (417574_AMD06)	66,358	0	
93.837	/ CARDIOVASCULAR DISEASES RESEARCH	21,349,223	2,403,766	
	GFBA	3,165,457	463,380	
	GFEA	14,042,391	1,859,547	
	GGBA	827,964	80,839	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (33539)	-9	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W001052403)	422,030	0	
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (113182_AMD04)	9,411	0	
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS#225708_MOD5_NCE)	109,484	0	
	GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB-138511)	2,942	0	
	GFEA / PASS-THROUGH FROM: CORNELL UNIVERSITY (84545-11082)	11,939	0	
	GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003275021_MOD03)	10,309	0	
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (232813)	-2,097	0	
	GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-212513/PO#66173554)	-9	0	
	GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-212513-01)	15,152	0	
	GFEA / PASS-THROUGH FROM: MT.SINAI SCHOOL OF MEDICINE,NY (0255-1121-4609_AMD05)	180,467	0	
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20106602_UCD_AMD02)	14,313	0	
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112502_AMD01)	2,403	0	
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120101)	155,067	0	
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60043010_UC_AMD03)	17,121	0	
	GFEA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60041988)	29,608	0	
	GFEA / PASS-THROUGH FROM: OKLAHOMA MEDICAL RESEARCH FOUNDATION (0284-04/MC_INFLAMM)	-326	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A01)	3,764	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000503570-034 A02)	9,989	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000513551-001)	63,647	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2014-3102_AMD04)	-3,898		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CINCINNATI (SUB#131950)	5,275		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF DELAWARE (53083)	39,079		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004171781)	13,817		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5111622)	5,812		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (573474_AMD02)	47,638		0
	GFEA / PASS-THROUGH FROM: WAYNE STATE UNIVERSITY (WSU18045)	-49,478		0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60063406, PO #RF01051393)	76,738		0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60061818, PO #RF01493253)	56,597		0
	GFBA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120701)	31,190		0
	GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (7000000678_AMD02)	29,092		0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (121325_AMD01)	18,544		0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200170321_AMD01)	7,731		0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A16-0013-S001_AMD01)	11,580		0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A16-0013-S001_AMD03)	11,270		0
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A275589_AMD04)	15,005		0
	GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000911022_AMD04)	6,174		0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (16-M122_AMD05)	23,997		0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (16-M122_AMD06)	47,388		0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4687768UCD)	-821		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (232813_AMD01)	59,068		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (236477)	217		0
	GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-212513-02_AMD02)	4,936		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20102103_AMD05)	38,691		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20106604_UCD_AMD03)	168,135		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20112593_AMD03)	54,178		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120102_AMD01)	48,480		0
	GFEA / PASS-THROUGH FROM: NEW ENGLAND RESEARCH INSTITUTES (AWD-151489_MOD03)	8,464		0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60043010_UC_AMD04)	1,682		0
	GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK, BUFFALO (R1173725_AMD05)	102,839		0
	GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK, BUFFALO (R1173727_AMD04)	516,845		0
	GFEA / PASS-THROUGH FROM: STATE UNIVERSITY OF NEW YORK, BUFFALO (R186473_AMD01)	3,406		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000503570-034 A03)	22,574		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000513551-001_AMDA02)	147,780		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1520-G-XB833)	28,038		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (1001925667_AMD02)	19,152		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00012541)	3,989		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (575951_AMD04)	62,963		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (578621_AMD05)	2,693		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD00000828 (133603-1))	49,342		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (126160249063)	14,821		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11808 BPO#47555)	2,231		0
	GFEA / PASS-THROUGH FROM: VERSITI WISCONSIN INC. (100123-4)	287,842		0
	GGBA / PASS-THROUGH FROM: GIT-GEORGIA INSTITUTE OF TECHNOLOGY (17070121)	2,988		0
	GGBA / PASS-THROUGH FROM: GIT-GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001374-G3)	128,142		0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (SUBAWARD NO. 60072570, PO #RF01493253)	86,250		0
93.838 / LUNG DISEASES RESEARCH		15,470,159	3,230,359	
	GFBA	151,363	41,668	
	GFEA	11,071,426	3,075,385	
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119856)	194,583		0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (1-AF-30)	55,161		0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN4687683UCD)	73,506		0
	GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003381252_AMD03)	3,046		0
	GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901534-UCD)	7,739		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229960)	11,885	11,885	0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20051712)	68,308		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002)	35,924		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002_AMD02)	58,705		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113401-SZ)	-57		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113401-SZ_AMD02)	29,431		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113402_AMD02)	-1,338		0
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11068SUB)	1,303		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9346)	-4,708	-198	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9346_AMD03B)	3,565		0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC 58954_AMD02)	-1,798		0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC 58954_AMD03)	491,863		0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 68056)	16,101		0
	GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC63293_AMD02)	12,933	6,401	0
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WPUHS117619)	42,985		0
	GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A003501)	1,270		0
	GFEA / PASS-THROUGH FROM: BETH ISRAEL DEACONESS MEDICAL CENTER (01061838)	18,924		0
	GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117381_AMD03)	102,450		0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (2-AF-30)	22,258	14,314	0
	GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (S-ALP1920-CF30)	6,775	6,775	0
	GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901534-UCD_AMD03_CF)	27,848		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (229960_MOD03)	234,301	74,129	0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (234261)	830		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (234261_NCE)	46,901		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20051712_AMD02)	424,798		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20094905_UCD_AMD03)	6,015		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20094906_UCD_AMD01_CF)	10,391		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113002_AMD03)	441,552		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113402_AMD03)	56,265		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113403)	84,956		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117302)	236,221		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20117603_UCD_AMD03)	26,714		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20120601_UCD_AMD01)	19,862		0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0016040 60038094_MOD04)	210,301		0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0016040 60038094_MOD2)	66,183		0
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11662SUB_MOD04_CF)	25,032		0
	GFEA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY HEALTH SCIENCES CE (18028NS-02_AMD01)	42,048		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5111622PRE)	50		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5116141)	49,508		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5117256-HCODENVER_AMD01)	36,707		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (CNVA00050538(128534-1))	314,222		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (CNVA00061638(131407-2))	18,998		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9346_AMD04)	63,225		0
GFEA / PASS-THROUGH FROM: VANDERBILT UNIVERSITY (VUMC 58954_AMD04)	130,462		0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (101780-117620_AMD01)	30,227		0
GFEA / PASS-THROUGH FROM: WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (193574-5E)	158,037		0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR105401(CON-80001674))	11,227		0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A191497)	98,453		0
GGBA / PASS-THROUGH FROM: EMORY UNIVERSITY (A236951 (FKA A191497))	125,222		0
93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	10,166,165	762,606	
GFBA	3,371,648	62,385	
GFCA	152,806	68,904	
GFEA	4,499,855	542,255	
GGBA	881,315	39,359	
GLAA	150,850	49,703	
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500002689)	29,995		0
GFBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (11000643-011)	131,855		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111166_AMD04)	3,024		0
GFEA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER)	64,836		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT HEALTH CENTER (UHC7-110014010-)	11,905		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00425-01)	305,834		0
GFEA / PASS-THROUGH FROM: WEST VIRGINIA UNIVERSITY (14-833-UCD_AMD01)	50,399		0
GGBA / PASS-THROUGH FROM: CYTEX THERAPEUTICS, INC. (R42AR066439-03)	114,805		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1554 G TD250)	180,462		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1350 G WA396)	13,225		0
GKAA / PASS-THROUGH FROM: SAINT LOUIS UNIVERSITY (43455)	60,517		0
GLAA / PASS-THROUGH FROM: VENDERBILT UNIVERSITY (UNIV60640)	22,123		0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (20-M13)	2,775		0
GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901575-UCD)	9,005		0
GFEA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC110594UCD)	13,824		0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60923182-116088_AMD05)	19,158		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10207)	63,574		0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR104759(CON-8000151))	7,757		0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR105881(CON-8000174))	4,618		0
93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	37,207,710	3,182,881	
GFBA	629,771	82,407	
GFEA	30,026,582	2,871,416	
GGBA	727,905	229,058	
GFBA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A062715)	29,496		0
GFBA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-212)	14,998		0
GFEA / PASS-THROUGH FROM: AUGUSTA UNIVERSITY (SUB#30835-57)	4,581		0
GFEA / PASS-THROUGH FROM: BATTELLE MEMORIAL INST PACIFIC NORTHWEST (277773)	149,798		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (114959_MOD01)	155		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001531691)	16,040		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001531889)	4,946		0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (16-D13_YR15)	-791		0
GFEA / PASS-THROUGH FROM: JOSLIN DIABETES CENTER INC (1987203-5_YR03_AMD03)	-731		0
GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (952615_AMD02)	2,942		0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60037997UC)	-575		0
GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (60982058-115260_AMD04)	-5		0
GFEA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR SUNY ON (1138946-77867)	1,616		0
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (QP865570)	13,610		0
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (QP865570_AMD4)	5,986		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00003526/F037516_AMD6)	1,042		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y)	199,366		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1017-00-C_MOD3)	-59,550		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1042-00-C)	106,855		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-C_AMD01)	531,601		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-U)	453,348		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-AZ_AMD01)	7,999		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-P_AMD01)	2,882		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (19-2631-UCD)	14,228		0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114580_AMD03)	104,370		0
GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-260)	44,238		0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (R01DK109345)	67,060		0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (AWD-191053)	20,689		0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (P.O 7000000508PRE)	39,111		0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO#7000000740_AMD01)	50,623		0
GFEA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO#7000000740_AMD02)	3,075		0
GFEA / PASS-THROUGH FROM: BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669322)	93,488		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001758612_AMD03)	22,853		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL LOS ANGELES (RGF011634-A)	11,670		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201140522_AMD02)	284,940		0
GFEA / PASS-THROUGH FROM: COLORADO RESEARCH PARTNERS LLC (2018-01_AMD03)	104,349		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014669))	13,348		0
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-002-S001)	81,046		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A199478)	1,038		0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (17-D13_AMD01)	259,316		0
GFEA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (AWD-144148_MOD01)	18,658		0
GFEA / PASS-THROUGH FROM: IMMUNOMOLECULAR THERAPEUTICS (AWD-180475)	47,856		0
GFEA / PASS-THROUGH FROM: KIDNEY PRECISION MEDICINE PROJECT (RFA-KPMP-OP-19-005)	42,531		0
GFEA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (000522847SC002-2018140-UC)	4,939		0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2010-S013)	55,717		0
GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-3327-S005)	-380		0
GFEA / PASS-THROUGH FROM: MITOTHERAPEUTIX LLC (AWD-202211)	39,140		0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60042375 RUCO_AMD04)	47,490		0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60042375 RUCO_AMD05)	5,136		0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60044864 UCD_AMD03)	89,523		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER		TOTAL	AMOUNT PASSED	COVID-19
FEDERAL AGENCY, MAJOR SUBDIVISION			THROUGH TO	EMERGENCY
CFDA OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES	SUBRECIPIENTS	ACTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)				
GFEA / PASS-THROUGH FROM: OP-T LLC (AWD-191146)		60,233		0
GFEA / PASS-THROUGH FROM: OP-T LLC (R42DK115296-01)		31,287		0
GFEA / PASS-THROUGH FROM: TUFTS UNIVERSITY (5017385-SERV_AMD02)		24,617		0
GFEA / PASS-THROUGH FROM: UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (ZAT00060)		7,394		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A20-1450-S001)		26,972		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (77639334_AMD03)		7,364		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9211SC_AMD04)		58,297		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B XA416)		17,850		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (SUB00002115)		265,988		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (1300318A)		2,272		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE COUNTY (F209112-7_AMDB_CF)		24,164		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3004195231_AMD03)		14,006		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010725)		1,230		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA AT GREENSBO (20170116)		22,870		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20200170-05)		47,086		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577658)		26,171		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH CAROLINA (18-3664_AMD02)		134,609		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-C_AMD02)		25,328		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-C_AMD05)		253,525		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1050-00-U_AMD02)		58,726		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-BL)		46,850		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-BL_AMD03)		203,558		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-P_AMD03)		428,657		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1051-00-R_AMD02)		143,189		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-00-AZ)		13,810		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-00-BL)		274,657		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-00-P)		139,957		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-00-R)		87,018		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-P)		1,983		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA19-001130)		9,467		0
GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (WFUHS 114580_AMD04)		256,105		0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR106199(CON80002012))		48,683		0
GFEA / PASS-THROUGH FROM: YALE UNIVERSITY (GR106199(CON-80002012))		7,868		0
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		19,278,414	1,768,513	
GFBA		2,176,403	324,147	
GFCA		101,739		0
GFEA		14,073,502	1,068,070	
GGBA		1,218,500		0
GLAA		621,450	376,296	
GFBA / PASS-THROUGH FROM: FIELDLINE, INC. (OCG6764B)		17,200		0
GFBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (11703-G003808)		41,192		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (117542)		-3,901		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (12(GG010312-31))		7,347		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (U54NS065701)		1,632		0
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (AWD-161756_MOD03)		1,971		0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (226396_AMD06_NCE)		42,770		0
GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (AVN011)		5,452		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063)		1,791		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10493SC)		5,015		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (S00505-01)		36,725		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10629.160425)		3,280		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF FLORIDA (UFDSP00011784)		9,637		0
GGBA / PASS-THROUGH FROM: CREIGHTON UNIVERSITY (270744-824554)		234,590		0
GGBA / PASS-THROUGH FROM: CREIGHTON UNIVERSITY (270748)		68,078		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201870620)		15,072		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3202030620)		11,283		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (12(GG010312-27))		3,323		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (AWD-191160PRE)		96,426		0
GFEA / PASS-THROUGH FROM: CONTROL ONE, LLC (R43NS108823-UCD_NCE)		11,400		0
GFEA / PASS-THROUGH FROM: KENNEDY KRIEGER INSTITUTE (113126-0720-02B_MOD04)		22,645		0
GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UCO-260175)		11,377		0
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054977 UCD)		87,116		0
GFEA / PASS-THROUGH FROM: THE EMMES COMPANY, LLC (AWD-121572)		15,167		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (66198063_AMD08)		70,752		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10701SC_AMD03)		164,476		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7204SC_AMD04)		-2,889		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (7204SC_AMD05)		-1,109		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK11049CSPR-002)		45,640		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0050115(131442-14))		6,047		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000000115)		20,977		0
GGBA / PASS-THROUGH FROM: GLADSTONE INSTITUTES (SUBAWARD NO. SC-00011)		36,338		0
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH		47,071,293	5,350,429	
GFBA		2,318,488	365,969	
GFEA		23,791,694	2,534,479	
GGBA		9,962,057	2,402,144	
GLAA		77,560	52,776	
GFCA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (SUBAWARD 3RX98)		2,701		0
GFCA / PASS-THROUGH FROM: UNIVERSITY OF MONTANA (PG-18-61064-01)		182,286		0
GFEA / PASS-THROUGH FROM: AURORA ONCOLOGY, INC (AWD-193730)		27,547		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY16ITN129)		-2,888		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY17ITN198_F.R.)		607		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY18ITN175_YR06)		70,039		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (110230_AMD02)		8		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (AWD-144557_NCE)		15,495		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (PS# 114342_MOD02)		76		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (133848-ADMIN)		5,623		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135407 PILOT)		15,224		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135408 CT1 OMEGA)		39,187		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (135409-CT2 DIET STUDY)		9,406		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (140755)		-374		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (4(GG011631-07))		708		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFEA / PASS-THROUGH FROM: CONSORTIUM OF EOSINOPHILIC GASTROINTESTI (135407-PILOT TNE)	456		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A008744)	-323		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A015866_AMD03)	11,542		0
GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50712-R01-UC01)	68,160		0
GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-B011-4609)	50,479		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002127600)	95,986		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003723248)	2,923		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR 07 MOD 05)	2,350		0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9632_AMD01)	45,315		0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20096404 / 20097104_AMD07)	3		0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20116401_AMD01)	29,476		0
GFEA / PASS-THROUGH FROM: RUSH UNIVERSITY (14100301_AMD04)	253,107		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000502793-006_AMD04)	-303		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-003)	202,452		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD06)	-41		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD08)	41		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD10)	95,737	-4,939	0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10716SC)	27,898		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11093SC_AMD01)	9,151		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (91633SC_AMD04)	35		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9170SC_AMD03)	229,603		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (9293SC)	28,699		0
GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G UA259_AMD03)	1,878		0
GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38-MOD-2)	1,182		0
GGBA / PASS-THROUGH FROM: THE SCRIPPS RESEARCH INSTITUTE (5-53494)	6,997		0
GGBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (1R41AI141047-CSU01)	96,639		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (0011877A)	1,015,425		0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111898)	178,506		0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111899)	39,290		0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111900)	15,501		0
GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (111903)	15,275		0
GGBA / PASS-THROUGH FROM: MBC PHARMA, INC. (CSU-03)	1,528		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (411631)	27,206		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (574361 PO# 4069423)	4,423		0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER MEDICAL CENTER (417327G/URFAOGR510781)	31,103		0
GGBA / PASS-THROUGH FROM: TUFTS UNIVERSITY (102222-00002/NIH062)	94,758		0
GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (GR103201 (CON-80001370))	14,692		0
GGBA / PASS-THROUGH FROM: SAINT LOUIS UNIVERSITY (ERS#40536)	194,590		0
GGBA / PASS-THROUGH FROM: GLOBEIMMUNE, INC. (R01AI105053)	25,912		0
GFBA / PASS-THROUGH FROM: SOLIGENIX (OCG6514B)	73,549		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY15ITN140)	-14,389		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY17ITN198)	15,220		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN273_AMD02)	11,520		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN175_AMD05)	40,490		0
GFEA / PASS-THROUGH FROM: BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273_AMD03)	5,447		0
GFEA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (119583_AMD01)	13,912		0
GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001665385_ENROLL)	158,160		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362 (ADM))	40,531		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309363)	24,402		0
GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364)	4,843		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG012031-17)_AMD03)	27,822		0
GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (4(GG011631-13))	16,968		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A008744_AMD05)	29,333		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A047248_AMD01)	41,716		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A202219)	93,161		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A253052_AMD01_NCE)	94,644		0
GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T786312_AMD06)	107,030		0
GFEA / PASS-THROUGH FROM: FAMILY HEALTH INTERNATIONAL (PO17001905_MOC07)	866,373		0
GFEA / PASS-THROUGH FROM: FAMILY HEALTH INTERNATIONAL (PO17001905_MOD07)	620,294		0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000967348_AMD01)	214,659		0
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0001012054_AMD01)	104,353		0
GFEA / PASS-THROUGH FROM: HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50801-324-UCD)	28,044		0
GFEA / PASS-THROUGH FROM: IOWA STATE UNIVERSITY (020626B)	92,664		0
GFEA / PASS-THROUGH FROM: JAEB CENTER FOR HEALTH RESEARCH (1UC4DK108612)	3,346		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002127600_MOD06)	75,983		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002292913_MOD09B)	3,849		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002292913_MOD11)	5,316		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003739248_MOD03)	18,145		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003739248_MOD04)	18,945		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003739248_MOD05)	17,857		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003963258_LDR11_MOD06)	6,723		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003963258_MOD04)	6,983		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004259490_LDR15_MOD02)	20,982		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01)	31,475		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD10)	20,985		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD10-A)	11,250		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD10-B)	37,508		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD10-C)	7,338		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD10-D)	7,338		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD10-E)	7,338		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR01MOD11)	10,492		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (LDR15)	8,951		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PSTO LDR12 PCVCY14_MOD03)	9,326		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PTCL 20_MOD01)	53,440		0
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (PTSO LDR12 PCVCY13_MOD03)	6,720		0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9155_AMD01)	115,775		0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9684_AMD01)	62,432		0
GFEA / PASS-THROUGH FROM: MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9688_AMD01)	47,243		0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (120123801)	9,957		0
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20096405_NCE)	99,154		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20097105_NCE)	273,771		0
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20121701_AMD01)	62,916		0
	GFEA / PASS-THROUGH FROM: OP-T LLC (AWD-130668)	-3,446		0
	GFEA / PASS-THROUGH FROM: OP-T LLC (R24DK115296-01)	26,170		0
	GFEA / PASS-THROUGH FROM: PANORAMA RESEARCH INC. (AWD-180531_AMD03)	211,867		0
	GFEA / PASS-THROUGH FROM: RESEARCH FOUNDATION FOR MENTAL HYGIENE, (326289)	149,988		0
	GFEA / PASS-THROUGH FROM: SALK INSTITUTE FOR BIOLOGICAL STUDIES (P0248529_MOD02)	106,780		0
	GFEA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61806606-48307_AMD03)	121,623		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2095-511)	343,933		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000509734-008)	7,853		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000520254-003_AMD01)	37,337		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (46963162_AMD11)	503,342		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (10061SC_AMD02)	18,748		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (11093SC_AMD02)	4,573		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (11595SC_YR02)	134,914		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (120120191560 G WA744)	5,537		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B WA701_NCE)	228,364		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G WA744_AMD02)	10,442		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G WA969_AMD02)	27,423		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G WA969_AMD04)	6,181		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G XB587_AMD01)	6,624		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWA741_AMD04)	10,910		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWB317_AMD02)	4,141		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWB833_AMD01)	16,865		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560GWB833_AMD03)	7,323		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD07)	102,390		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G UA259_AMD09)	83,888		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (OSP28780-00)	83,098		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (CNVA00054144 (128814-3))	189,985		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (417705G/URFAO:GR511036)	8,336		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (0000000161)	365,156		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (839K296_AMD01)	95,032		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-38-MOD-3)	62,479		0
	GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2020 CORE D)	100,732		0
	GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2020 PROJECT 1)	25,595		0
	GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2020 PROJECT 2)	7,850		0
	GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (2020 PROJECT 3)	11,009		0
	GGBA / PASS-THROUGH FROM: ST. JUDE MEDICAL, INC. (111663080-7923252)	336,883		0
	GGBA / PASS-THROUGH FROM: MICROBIOTIX, INC. (CSUTBSPEC2019)	95,969		0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (3-R01AI140442-03S1)	25,049		0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, LOS ANGELES (1560 G XA704)	57,398		0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD100279)	59,292		0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (574361)	45,600		0
	GGBA / PASS-THROUGH FROM: BRIGHAM AND WOMENS HOSPITAL (SUBAWARD NO. 114236)	122,681		0
93.859	/ BIOMEDICAL RESEARCH AND RESEARCH TRAINING	35,286,808	1,880,101	
	GFBA	9,887,540	322,775	
	GFCA	167,869	17,559	
	GFEA	17,701,084	967,675	
	GGBA	5,808,191	572,092	
	GLAA	59,943	0	
	GSAA	165,273	0	
	GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (164629-5111701)	242,506	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (088872-16773)	92,044	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10293 15196)	89,305	0	
	GFBA / PASS-THROUGH FROM: URSA ANALYTICS (OCG6707B)	35,207	0	
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201300819/PO#20019116-RS)	34,589	0	
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (A059910)	2,972	0	
	GFEA / PASS-THROUGH FROM: SCRIPPS RESEARCH INSTITUTE (553855_AMD02)	37,985	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (2301G UH636)	2,260	0	
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-360_AMD03)	-7,147	0	
	GGBA / PASS-THROUGH FROM: NEW IRIDIUM, LLC (NIH_1R43GM131452_SUB1)	401	0	
	GKAA / PASS-THROUGH FROM: CREARE, INC. (S642)	76,349	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY NEBRASKA MEDICAL CENTER (34-5160-2131-001)	18,916	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC11479)	140,065	0	
	GFEA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (305073_YR02)	46,448	0	
	GFEA / PASS-THROUGH FROM: EMORY UNIVERSITY, ATLANTA (T567671_NCE)	64,363	0	
	GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20113303_UCD_AMD01)	48,279	0	
	GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (0655_MOD01)	180,168	0	
	GFEA / PASS-THROUGH FROM: SCRIPPS RESEARCH INSTITUTE (554107_AMD03)	262,293	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD100459 (SUB00000239))	70,008	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE (F300738-3_AMD0)	31,851	0	
	GFEA / PASS-THROUGH FROM: VERACHEM LLC (AWD-204650)	19,281	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURGH (AWD0000919 (133343-1))	8,765	0	
93.865	/ CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	19,570,696	2,911,877	
	GFBA	4,221,542	707,672	
	GFCA	395	-6,738	
	GFEA	9,594,605	1,892,555	
	GGBA	3,143,843	318,388	
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004019900)	33,233	0	
	GFBA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (S4567-03)	728	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1920 G WA195)	11,591	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (C10048964)	108,337	0	
	GFCA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (505266)	118,744	0	
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200710000)	890	0	
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R871_AMD04)	-888	0	
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1108-5096823)	221	0	
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1309-5096821_AMD01)	14	0	
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-5096821-1409_AMD03)	34,602	0	
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (14205-1308-5096823_AMD03)	153,054	0	
	GFEA / PASS-THROUGH FROM: LURIE CHILDRENS HOSPITAL (901558)	21,090	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700171-0719-00)	1,789		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-006)	8,644		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF DENVER (SC37630-01-00)	7,020		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (AWD-172807)	5,224		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF INDIANA (AWD-172807_AMD01)	-343		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5111115_AMD01)	165		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-17-143)	-38		0
	GGBA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (1R01HD093754-01A1)	225,710		0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A19-0460-S003)	157,990		0
	GFBA / PASS-THROUGH FROM: FLORIDA STATE UNIVERSITY (R02105)	49,280		0
	GFEA / PASS-THROUGH FROM: ACTIVE (30005546-01)	12,636		0
	GFEA / PASS-THROUGH FROM: ACTIVE (30005547-09)	16,756		0
	GFEA / PASS-THROUGH FROM: BOSTON MEDICAL CENTER (BMC6982_AMD01)	57,525		0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3200710000_AMD01)	10,568		0
	GFEA / PASS-THROUGH FROM: CHILDRENS RESEARCH INSTITUTE (30004942-03_AMD02)	62,404		0
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG01368-01))	12,004		0
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (GC10075-01-04_AMD01)	40,937		0
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (GC10075-02-04_AMD02)	9,779		0
	GFEA / PASS-THROUGH FROM: HARVARD PILGRIM HEALTH CARE, INC. (PH000730A)	16,043		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF MEDICINE (PH000630C)	16,568		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1508-5096823_AMD02)	32,515		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1508-5096823PRE)	322,553		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1509-5096821_AMD01)	101,288		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (114205-1509-5096821_YR15)	15,539		0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (IN-4682016-UCD_AMD01)	34,749		0
	GFEA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (#232807_MOD03)	91,757		0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478_YR02)	33,730		0
	GFEA / PASS-THROUGH FROM: NATIONWIDE CHILDRENS HOSPITAL (700171-0720-00_AMD01)	35,097		0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60046347_UCD_A02)	49,791		0
	GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60046347_UCD_AMD03)	9,439		0
	GFEA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (1-571918-DENVER_AMD02)	11,494		0
	GFEA / PASS-THROUGH FROM: POINT DESIGNS, LLC (AWD-190611_AMD01)	217,960		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000504713-SC006_A07)	38,452		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (17700-00)	20,638		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND BALTIMORE COUNTY (F218822-1_AMD-A)	7,342		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5114037)	35,643		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5114037_REV01)	441		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20130769-12A1)	101		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (569164)	11,208		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10051369-01)	104,524		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (CPCCRN GRACE-10035609)	3,182		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10318.PO#2113395_AMD04)	14,055		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-146)	38,855		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-147)	106,643		0
	GGBA / PASS-THROUGH FROM: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (3R01HD093754-02S1)	20,673		0
	GGBA / PASS-THROUGH FROM: UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (19-84342-10)	60,365		0
93.866 / AGING RESEARCH		17,272,554	1,599,587	
	GFBA	3,171,094	154,151	
	GFCA	70,653	1,755	
	GFEA	9,193,351	1,353,329	
	GGBA	1,840,863	90,352	
	GFBA / PASS-THROUGH FROM: BUCK INSTITUTE FOR RESEARCH ON AGING (SA16028-CO)	245,740		0
	GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60070054)	78,783		0
	GFBA / PASS-THROUGH FROM: THE RESEARCH FOUNDATION FOR SUNY ON (67685 / 1116763)	1,692		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA RIVERSIDE (S000736)	892,115		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001280)	26,437		0
	GFEA / PASS-THROUGH FROM: HEBREW REHABILITATION CENTER (10.10.91541_AMD04)	18,228		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-001)	7,973		0
	GFEA / PASS-THROUGH FROM: VIRGINIA COMMONWEALTH UNIVERSITY (FP00003351_SA001)	23,004		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-48)	2,029		0
	GFEA / PASS-THROUGH FROM: WICHITA STATE UNIVERSITY (R51744-15485)	-750		0
	GGBA / PASS-THROUGH FROM: CYTEX THERAPEUTICS, INC. (R44AG059310)	349,896		0
	GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (S000086-DHHS)	28,583		0
	GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (SUB0000369)	48,131		0
	GFCA / PASS-THROUGH FROM: RSCH FUND OF CITY UNIVERSITY O (CM00001845-01)	13,588		0
	GFEA / PASS-THROUGH FROM: BLUE MARBLE GAME COMPANY (55341-SUB-02)	128,665		0
	GFEA / PASS-THROUGH FROM: HEBREW REHABILITATION CENTER (91581_AMD02)	15,482		0
	GFEA / PASS-THROUGH FROM: INDIANA UNIVERSITY (8298-UCD)	19,305		0
	GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-234899-01_AMD01)	7,451		0
	GFEA / PASS-THROUGH FROM: NEW YORK UNIVERSITY (F1057-03_AMD01)	17,542		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-001_A02_CF)	200,241		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000522731-SC002)	2,142		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1560BWB637_AMD01)	7,751		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-20-0036PRE)	49,978		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (125555821)	5,494		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TORONTO (507817-SUBGRANT 1)	30,754		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VERMONT (30686SUB52098_AMD03)	32,386		0
	GFEA / PASS-THROUGH FROM: WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (100710-552702_AMD01)	84,944		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-48_AMD02_MOD02)	170,787		0
	GFEA / PASS-THROUGH FROM: WICHITA STATE UNIVERSITY (R51744-15910-1)	488,222		0
93.867 / VISION RESEARCH		3,993,509	85,038	
	GFBA	51,946		0
	GFEA	3,537,506	81,691	
	GLAA	118,691	3,347	
	GFEA / PASS-THROUGH FROM: MCMMASTER UNIVERSITY (20002912)	22,992		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (18-041)	89,113		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GFEA / PASS-THROUGH FROM: INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-190609_NCE)	79,752		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF IDAHO (SB2109-SB1-834843_AMD02)	66,390		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20182023-01)	12,670		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20182023-02_AMD01)			
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-432)	2,998		0
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-432)	11,451		0
93.701	/ TRANS-NIH RECOVERY ACT RESEARCH SUPPORT	49		0
	GFEA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERISTY (4088-UCD-DHHS-8366)	49		0
93.879	/ MEDICAL LIBRARY ASSISTANCE	1,633,774	638,696	
	GFEA	1,474,973	638,696	
	GFBA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (GENFD0001688937)	125,581		0
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1GG014661-01)_AMD01	33,220		0
93.397	/ CANCER CENTERS SUPPORT GRANTS	380,569	94,136	
	GFEA	306,197	94,136	
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004591934)	88,457		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS (00000510)	-14,085		0
93.143	/ NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	88,863	36,091	
	GLAA	37,011	36,091	
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY (112559-5099191)	-53		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY (0008318/12022019)	13,261		0
	GFEA / PASS-THROUGH FROM: HARVARD UNIVERSITY (112559-5099191_AMD03)	38,644		0
93.172	/ HUMAN GENOME RESEARCH	626,748	0	
	GFBA	295,953		0
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-C681-4609_AMD01)	66,877		0
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-C686-4609)	54,903		0
	GFEA / PASS-THROUGH FROM: ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-C687-4609)	25,000		0
	GFEA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1200_MOD01)	184,015		0
93.209	/ CONTRACEPTION AND INFERTILITY RESEARCH LOAN REPAYMENT PROGRAM	309,270	0	
	GFEA	309,270		0
93.307	/ MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	862,707	336,926	
	GFEA	731,694	336,926	
	GFEA / PASS-THROUGH FROM: MAYO CLINIC ROCHESTER (UOC-191862)	14,085		0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (12687 G003650_YR04)	80,188		0
	GFEA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (127687 G003650_AMD-F)	36,740		0
93.350	/ NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	10,170,814	2,810,038	
	GFEA	9,125,047	2,810,038	
	GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (62029983-135580)	449,205		0
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2037853_AMD01)	8,553		0
	GFEA / PASS-THROUGH FROM: DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595)	5,627		0
	GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC19-053-8D999)	52,664		0
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (11878SUB)	2,384		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (00000243 (132627-5))	420,891		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (0055353 (129324-3))	502		0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL OF PHILADELPHIA (3201820621)	62,240		0
	GFEA / PASS-THROUGH FROM: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A19-0002-S004_AMD01)	10,565		0
	GFEA / PASS-THROUGH FROM: SEATTLE CHILDRENS RESEARCH INSTITUTE (12167SUB)	33,136		0
93.361	/ NURSING RESEARCH	6,318,476	1,667,583	
	GFBA	331,337	3,143	
	GFEA	5,418,105	1,644,212	
	GFEA / PASS-THROUGH FROM: DUKE UNIVERSITY (2034352_AMD5)	-111		0
	GFEA / PASS-THROUGH FROM: SOUTHCENTRAL FOUNDATION (PAR-15-337)	136		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (9782SC_AMD04)	265,113		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10038814-01_MOD05)	68,268	20,228	
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2GG014601)_AMD01	27,626		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF PITTSBURG (00043908 (126061-1)_AMD07)	208,002		0
93.399	/ CANCER CONTROL	377,594	0	
	GFEA	277,868		0
	GFEA / PASS-THROUGH FROM: AURORA ONCOLOGY, INC (AWD-192385)	99,726		0
93.839	/ BLOOD DISEASES AND RESOURCES RESEARCH	3,611,505	1,403,605	
	GFEA	2,587,554	1,273,097	
	GLAA	226,436	125,727	
	GFEA / PASS-THROUGH FROM: ALL CHILDREN'S RESEARCH INSTITUTE, INC (ACRI 01-001)	865		0
	GFEA / PASS-THROUGH FROM: AMERICAN THROMBOSIS AND HEMOSTASIS NETWO (1008719_AMD02)	9,551		0
	GFEA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1068_AMD01)	27,830		0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-181344)	3,794		0
	GFEA / PASS-THROUGH FROM: UNIV OF TEXAS HSC HOUSTON (0012922)	1,152		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009071)	-8,348		-8,276
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00009077)	-9,288		-9,288
	GFEA / PASS-THROUGH FROM: WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-15-417-MOD-4)	44,691		0
	GFEA / PASS-THROUGH FROM: CHILDREN'S HOSPITAL BOSTON (UCDR34_NCE)	1,270		0
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2GG014702-01)	40,360		0
	GFEA / PASS-THROUGH FROM: MEDICAL COLLEGE OF WISCONSIN INC (AWD-181344_YR02)	17,369		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000524452-022)	28,718		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00011658)	255,497	20,262	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00011659_AMD01)	98,551		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00011660)	157,134	11,005	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (AWD-202394PRE)	17,525		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (SUB NO:WU-15-27)	-13,901		-8,922
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10164_AMD04)	124,745		0
93.840	/ TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS	947,853	272,277	
	GFEA	847,693	272,277	
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (E5303-1)	8,099		0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0082-002-S001)	63,455		0
	GFEA / PASS-THROUGH FROM: SEATTLE INST FOR BIOMEDICAL AND CLINICAL (AD226-UCD-2PRE)	28,600		0
93.389	/ NATIONAL CENTER FOR RESEARCH RESOURCES	23,480	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GB10282 151583_AMD05)	23,480		0
93.856	/ MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	197,140	0	
	GFEA	158,114		0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA AT BIRMINHAM (000406279-001_AMD05)	42,275		0
	GFEA / PASS-THROUGH FROM: WESTAT, INC (6101-S036)	-3,266		0
	GFEA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2GG014929-02)	17		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
93.989	INTERNATIONAL RESEARCH AND RESEARCH TRAINING	228,479	0	0
	GFEA	100,923	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ZIMBABWE (AWD-193043)	127,556	0	0
93.PO#211-2014-60050	ENHANCED SAFETY AND HEALTH TRAINING FOR WESTERN MINE WORKERS	73,517	0	0
	GLAA	73,517	0	0
93.077	FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	27,454	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (119057340)	5,852	0	0
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (119057340_AMD01)	21,602	0	0
93.353	21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	1,958,632	334,607	0
	GFEA	1,624,423	201,829	0
	GGBA	334,209	132,778	0
93.HHSN272201700018I/75N93019F00131	TASK A28 - A: ADVANCED SMALL ANIMAL MODELS FOR THE TESTING OF CANDIDATE PREVENTIVE INTERVENTION AGAINST MYCOBACTERIUM TUBERCULOSIS	131,074	0	0
	GGBA	131,074	0	0
93.HHSN272201700018I/75N93019F00131	TASK A28 - B: ADVANCED SMALL ANIMAL MODELS FOR THE TESTING OF CANDIDATE PREVENTIVE INTERVENTION AGAINST MYCOBACTERIUM TUBERCULOSIS	729,084	0	0
	GGBA	729,084	0	0
93.2R01DK105826-06	ESTROGEN REGULATION OF THE HYPOTHALAMIC-PITUITARY-ADRENAL AXIS	341,718	0	0
	GGBA	341,718	0	0
93.Agreement S18124	BIOLOGY AND INFECTION OF BATS WITH NOVEL BAT INFLUENZA VIRUSES	262,570	0	0
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (AGREEMENT S18124)	262,570	0	0
93.HHSN272201800041C CSU	DEVELOPMENT OF A CLOFAZIMINE AEROSOL FORMULATION FOR THE TREATMENT OF TUBERCULOSIS	11,980	0	0
	GGBA / PASS-THROUGH FROM: QRUMPHARMA, INC (HHSN272201800041C CSU)	11,980	0	0
93.102222-00001/NIH010	EMERGENCE OF TICK-BORNE ENCEPHALITIS IN NORTH AMERICA	73,973	0	0
	GGBA / PASS-THROUGH FROM: TUFTS UNIVERSITY (102222-00001/NIH010)	73,973	0	0
93.20-84410-10	CENTER FOR LARGE DATA RESEARCH AND DATA SHARING IN REHABILITATION/APPLYING THE BEHAVIORAL MODEL OF HEALTH SERVICES USE IN ELECTRONIC HEALTH RECORDS TO EXAMINE HOSPITAL OT AND PT UTILIZATION, OUTCOMES,	681	0	0
	GGBA / PASS-THROUGH FROM: UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (20-84410-10)	681	0	0
93.S-HU0001-19-2-0029-03	MILITARY CARDIOVASCULAR OUTCOMES RESEARCH: PREVENTING OBESITY, EATING DISORDERS, AND CARDIOVASCULAR DISEASE IN ADOLESCENTS: PILOT STUDY	128,336	0	0
	GGBA / PASS-THROUGH FROM: THE METIS FOUNDATION (S-HU0001-19-2-0029-03)	128,336	0	0
93.A20-0184-S001	YEAR 1: TREATING YOUNG ADULT CANNABIS USE DISORDER WITH TEXT MESSAGE-DELIVERED PEER NETWORK COUNSELING	134,369	0	0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE (A20-0184-S001)	134,369	0	0
93.K01HD096047-01A1	DIMINISHED MOTOR PERFORMANCE IN ATHLETES CLEARED TO RETURN TO PLAY AFTER SPORTS-RELATED CONCUSSION	104,748	0	0
	GGBA	104,748	0	0
93.1R21HD101000-01	EARLY RISK FOR ADHD SYMPTOMS IN YOUNG CHILDREN WITH DOWN SYNDROME	24,058	0	0
	GGBA	24,058	0	0
93.HHSN272201700018I/75N93020F00001	COVID-19: TASK A38 ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	82,402	0	0
	GGBA	82,402	0	0
93.HHSN272201700018I/75N93020F0002	DEVELOPMENT OF A CRYOPRESERVATION PROCESS FOR MOSQUITO VECTORS OF HUMAN PATHOGENS	97,170	0	0
	GGBA	97,170	0	0
93.5P2CHD065702-09	APPLYING THE BEHAVIORAL MODEL OF HEALTH SERVICES USE TO OT AND PT UTILIZATION, OUTCOMES, AND DISPARITIES IN THE ACUTE CARE SETTING	579	0	0
	GGBA / PASS-THROUGH FROM: UNIV. OF TEXAS MEDICAL BRANCH/GALVESTON. (5P2CHD065702-09)	579	0	0
93.5R03DK118309-02	IMPACT OF INSUFFICIENT SLEEP ON PERIPHERAL METABOLIC TISSUES	53,168	20,392	0
	GGBA	53,168	20,392	0
93.WU-19-209	MULTICENTER CAREER DEVELOPMENT PROGRAM FOR PHYSICAL AND OCCUPATIONAL THERAPY	22,601	0	0
	GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-209)	22,601	0	0
93.3R01DK11604-02S1	ADVERSE CHILDHOOD EVENTS IN ADOLESCENTS AT RISK FOR TYPE 2 DIABETES	68,661	0	0
	GGBA	68,661	0	0
93.60067606	MICROBIAL ECOLOGY OF THE INFLAMED INTESTINE	372,021	0	0
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60067606)	372,021	0	0
93.GR104101 (CON-80001416)	DELAYING LICENSURE: LATINO TEENS RIDING WITH IMPAIRED DRIVERS AND IMPAIRED DRIVING R21	75,415	0	0
	GGBA / PASS-THROUGH FROM: YALE UNIVERSITY (GR104101 (CON-80001416))	75,415	0	0
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES</u>				
<u>ADMINISTRATION</u>				
93.788	OPIOID STR	475,311	235,407	0
	GGBA	475,311	235,407	0
93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	722,127	0	0
	GFEA	610,263	0	0
	GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A17-0031-S001)	111,864	0	0
<u>DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION</u>				
17.SDSMT-CSM 20-11	COSINE: COLLABORATIVE SAVE INTEGRATED ENGINEERING	38,843	0	0
	GLAA / PASS-THROUGH FROM: SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY (SDSMT-CSM 20-11)	38,843	0	0
<u>DEPARTMENT OF STATE, BUREAU OF DEMOCRACY, HUMAN RIGHTS AND LABOR</u>				
19.345	INTERNATIONAL PROGRAMS TO SUPPORT DEMOCRACY, HUMAN RIGHTS AND LABOR	153,232	0	0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3003991863)	153,232	0	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS			
19.408 / ACADEMIC EXCHANGE PROGRAMS - TEACHERS	203,237	0	
GKAA / PASS-THROUGH FROM: INTERNATIONAL RESEARCH AND EXCHANGES BOARD (FY19-FTEA-UNC-01)	203,237	0	
DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT			
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT	174,739	41,958	
GGBA	174,739	41,958	
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	8,553	0	
GFBA	26	0	
GGBA	8,527	0	
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	168,970	0	
GGBA	8,929	0	
GKAA	146,631	0	
GZAA	13,410	0	
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	134,468	0	
GGBA	51,139	0	
GGBA / PASS-THROUGH FROM: TEXAS A & M (SUBAWARD # M1800777)	83,329	0	
15.237 / RANGELAND RESOURCE MANAGEMENT	233,410	0	
GGBA	233,410	0	
15.238 / CHALLENGE COST SHARE	14,655	0	
GKAA	14,655	0	
15.225 / RECREATION AND VISITOR SERVICES	78,635	0	
GZAA	78,635	0	
15.232 / JOINT FIRE SCIENCE PROGRAM	231,500	43,387	
GFBA	100,977	0	
GGBA	110,816	43,387	
GLAA	9,236	0	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (281190B)	5,977	0	
GGBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (L0196B-A)	4,494	0	
15.Agmt Dated 02/07/2020 / HABITAT USE BY FERRUGINOUS HAWKS IN A LANDSCAPE UNDERGOING ENERGY DEVELOPMENT	26,558	0	
GGBA / PASS-THROUGH FROM: TETON RAPTOR CENTER (AGMT DATED 02/07/2020)	26,558	0	
DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION			
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	1,261,882	480	
GGBA	1,261,882	480	
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT	8,584	0	
GFBA	8,584	0	
15.560 / SECURE WATER ACT Ū RESEARCH AGREEMENTS	726,231	0	
GFBA	503,677	0	
GGBA	150,255	0	
GLAA	52,759	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (129267782)	19,540	0	
DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE			
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	906	0	
GFBA	906	0	
15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES	28,604	0	
GFEA	28,604	0	
15.923 / NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	1,053	0	
GZAA	1,053	0	
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS Ū RESOURCES OF THE NATIONAL PARK SYSTEM	5,552,188	22,958	
GFBA	126,171	0	
GFEA	284,012	0	
GGBA	4,984,189	0	
GKAA	54,459	0	
GSAA	66,577	22,958	
GTAA	8,992	0	
GZAA	12,779	0	
GZAA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (P17AC01422)	5,009	0	
GGBA / PASS-THROUGH FROM: FOREST STEWARDS GUILD (17069193)	10,000	0	
DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY			
15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE	124,657	0	
GFBA	86,129	0	
GLAA	19,535	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (17-11-0124X)	18,993	0	
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	161,890	46,961	
GGBA	161,890	46,961	
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING	158,102	0	
GGBA	1,562	0	
GLAA	156,540	0	
15.812 / COOPERATIVE RESEARCH UNITS	228,901	0	
GGBA	228,901	0	
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	54,476	0	
GLAA	54,476	0	
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	2,466,920	21,904	
GFBA	411,384	21,904	
GFEA	889	0	
GGBA	1,876,591	0	
GLAA	153,142	0	
GZAA	24,914	0	
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	669,379	13,699	
GFBA	621,308	0	
GGBA	28,835	13,699	
GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (476976)	19,236	0	
15.815 / NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	6,508	0	
GGBA / PASS-THROUGH FROM: AMERICAVIEW (AV18-CO-01)	6,508	0	
15.GX.19ZQ00.G402Z.00 / A QUALITATIVE AND COLLABORATIVE RESEARCH OF SHAKEALERT OPERATIONS WITH USGS	1,626	0	
GLAA	1,626	0	
DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER			
64.36C25918C0247 / HOW DOES NICOTINE IMPAIR MACROPHAGE KILLING OF MYCOBACTERIUM TUBERCULOSIS?	16,699	0	
GGBA / PASS-THROUGH FROM: DENVER VA MEDICAL CENTER (36C25918C0247)	16,699	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION</u>				
	64.126 / NATIVE AMERICAN VETERAN DIRECT LOAN PROGRAM	-2	0	
	GFBA	-2	0	
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
	45.312 / NATIONAL LEADERSHIP GRANTS	163,373	0	
	GFBA	82,099	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2016-3380)	81,274	0	
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
	43.007 / SPACE OPERATIONS	586,051	-2,428	
	GFBA	88,441	0	
	GLAA	135,930	-2,428	
	GFBA / PASS-THROUGH FROM: LOMA LINDA UNIVERSITY (OCG6958B)	97,544	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (N007620501)	264,136	0	
	43.001 / SCIENCE	58,236,550	8,781,169	
	GFBA	47,695,049	8,454,673	
	GFBA	245,911	8,940	
	GGBA	4,598,984	270,842	
	GLAA	857,059	46,714	
	GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (S439000)	170,681	0	
	GFBA / PASS-THROUGH FROM: EARTH & SPACE RESEARCH (2017-241-COLORADO)	29,499	0	
	GFBA / PASS-THROUGH FROM: EMBRY-RIDDLE AERONAUTICAL UNIVERSITY (61534-01)	17,517	0	
	GFBA / PASS-THROUGH FROM: GEORGE MASON UNIVERSITY (E203993-1)	23,720	0	
	GFBA / PASS-THROUGH FROM: GEORGE WASHINGTON UNIVERSITY (18-M77)	15,392	0	
	GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RH809-G5)	171,510	0	
	GFBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (NS279A-A)	33,670	0	
	GFBA / PASS-THROUGH FROM: PREDICTIVE SCIENCE INC. (OCG6192B)	9,030	0	
	GFBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (SUB0000218)	92,531	0	
	GFBA / PASS-THROUGH FROM: REACTIONS SYSTEMS (5259-1801)	3,101	0	
	GFBA / PASS-THROUGH FROM: RESONON (OCG6556B)	19,064	0	
	GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15300.001-A)	47,719	0	
	GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (18-20)	97,791	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT IRVINE (2018-3603)	13,570	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (78460411)	118,237	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1920)	50,788	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (66016031-6)	72,168	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (089623-16798)	127,285	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010737)	32,178	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10674)	44,501	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (849K995)	34,335	0	
	GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (1439002)	199,296	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (699K893)	14,680	0	
	GGBA / PASS-THROUGH FROM: EAST-WEST CENTER (HCL3705)	31,867	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC10769)	4,912	0	
	GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500003132)	18,730	0	
	GFBA / PASS-THROUGH FROM: CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246-006)	635,146	0	
	GFBA / PASS-THROUGH FROM: DARTMOUTH COLLEGE (R1147)	2,566	0	
	GFBA / PASS-THROUGH FROM: FLORIDA INSTITUTE OF TECHNOLOGY (202382B)	13,636	0	
	GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1646435)	305,060	0	
	GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (159506)	184,054	0	
	GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4865)	71,502	0	
	GFBA / PASS-THROUGH FROM: NORTHERN ARIZONA UNIVERSITY (1002484-02)	21,668	0	
	GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1677-CU)	211,234	0	
	GFBA / PASS-THROUGH FROM: REMOTE SENSING SYSTEMS (OCG6647B)	72,217	0	
	GFBA / PASS-THROUGH FROM: RENSSSELAER POLYTECHNIC INSTITUTE (A19-0117-S003)	12,276	0	
	GFBA / PASS-THROUGH FROM: ROCHESTER INSTITUTE OF TECHNOLOGY (31867-01)	63,450	0	
	GFBA / PASS-THROUGH FROM: SCIENCE SYSTEMS & APPLICATIONS INC (21810-18-002)	43,438	0	
	GFBA / PASS-THROUGH FROM: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (SV9-89015)	259,943	0	
	GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99051ZO)	69,736	0	
	GFBA / PASS-THROUGH FROM: SPACE LAB TECHNOLOGIES, LLC (OCG6929B)	38,272	0	
	GFBA / PASS-THROUGH FROM: SPACE SCIENCE INSTITUTE (00992)	105,014	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001126)	84,900	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UAF 19-0052)	21,716	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010050)	261,998	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (1015 G WA460)	55,274	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF IOWA (W000950382)	199,285	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A007276601)	194,635	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (L0059)	87,055	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (26-1201-3061)	-1,070	0	
	GFBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (CP005871)	27,875	0	
	GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (426709-19557)	118,780	0	
	GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (K99070KJ_MOD03)	16,439	0	
	GGBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (2(GG015418), 80NSSC19M0109)	57,702	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10050656-01)	10,537	0	
	GKAA / PASS-THROUGH FROM: SAN JOSE STATE UNIVERSITY RESEARCH FOUNDATION (21-1614-5736-UNCO)	11,286	0	
	GLAA / PASS-THROUGH FROM: CARNEGIE MELLON UNIVERSITY (1110234-425400)	90,151	0	
	43.002 / AERONAUTICS	8,210,743	591,087	
	GFBA	6,194,596	407,569	
	GFBA / PASS-THROUGH FROM: HAMPTON UNIVERSITY (03-10)	1,305,180	121,734	
	GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1572635)	574,166	61,784	
	GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (1541612)	13,282	0	
	GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (278985Q)	10,123	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326)	113,396	0	
	43.003 / EXPLORATION	4,937,981	1,359,583	
	GFBA	1,605,933	250,697	
	GGBA	1,936,728	892,326	
	GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (T0406)	1,201,759	216,560	
	GFBA / PASS-THROUGH FROM: (THE) SPACE RESEARCH COMPANY (CU-18-04-0124)	69,931	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (UAMS SUBAWARD # 51946/52387 // PO# G180120678)	52,454	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SUBAWARD NO. 52887)	71,176	0	
	43.012 / SPACE TECHNOLOGY	3,195,501	54,877	
	GFBA	2,161,364	26,796	
	GLAA	455,888	28,081	
	GFBA / PASS-THROUGH FROM: GEOOPTICS (OCG6331B)	57,441	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFBA / PASS-THROUGH FROM: MICHIGAN TECHNOLOGICAL UNIVERSITY (160706021)	107,665		0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (A19-2477-S001)	413,143		0
43.PZ07064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,376,971	42,820	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (PZ07064)	1,376,971	42,820	
43.943276 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,211,428	30,496	
GFBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (943276)	1,211,428	30,496	
43.Y603254 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	436,914	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (Y603254)	436,914	0	
43.GA-2016-239 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-1	0	
GFBA / PASS-THROUGH FROM: CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (GA-2016-239)	-1	0	
43.1479970 / JPL INSIGHT MARS LANDER PROJECT	86,240	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1479970)	86,240	0	
43.SC#1529383 / ELECTRONIC STRUCTURE ENGINEERING IN SKUTTERUDITE THERMOELECTRICS	31,246	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (SC#1529383)	31,246	0	
43.361207 Sub 2 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	9,528	0	
GFBA / PASS-THROUGH FROM: CATHOLIC UNIVERSITY OF AMERICA (361207 SUB 2)	9,528	0	
43.OCG6507B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	27,847	0	
GFBA / PASS-THROUGH FROM: EMBEDDED DYNAMICS (OCG6507B)	27,847	0	
43.STSci-50697 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,101,945	0	
GFBA / PASS-THROUGH FROM: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI-50697)	1,101,945	0	
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	231,473	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984)	231,473	0	
43.Subcontract No. 2017-40 / GEOCARB	441,590	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	441,590	0	
43.NNX17EC96P CANSFA-1001 / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS	55,001	0	
GLAA	55,001	0	
43.17-0410 / OPTICAL MINING OF ASTEROIDS, MOONS, AND PLANETS TO ENABLE SUSTAINABLE HUMAN EXPLORATION AND SPACE INDUSTRIALIZATION	29,805	0	
GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (17-0410)	29,805	0	
43.16-0298 / PHASE II: A NOVEL, MEMBRANE-BASED BIOREACTOR TO ENABLE CLOSED-LOOP BIOPOLYMER PRODUCTION ON EARTH AND BEYOND	148,705	0	
GLAA / PASS-THROUGH FROM: MANGO MATERIALS (16-0298)	148,705	0	
43.43.000 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	37,867,894	10,588,210	
GFBA	37,867,894	10,588,210	
43.66016029-01 / 66016 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-5,976	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (66016029-01 / 66016)	-5,976	0	
43.ASUB00000117 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	13,462	0	
GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000117)	13,462	0	
43.1549 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,206	0	
GFBA / PASS-THROUGH FROM: PLANETARY SCIENCE INSTITUTE (1549)	6,206	0	
43.R53824 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	33,916	0	
GFBA / PASS-THROUGH FROM: RICE UNIVERSITY (R53824)	33,916	0	
43.3-312-0215650-65519L / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	93,874	0	
GFBA / PASS-THROUGH FROM: RTI INTERNATIONAL (3-312-0215650-65519L)	93,874	0	
43.PO-A000003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	232,595	0	
GFBA / PASS-THROUGH FROM: SPACE LAB TECHNOLOGIES, LLC (PO-A000003)	232,595	0	
43.Subcontract 11/9/2018 / SUB RECIPIENT RESEARCH	111,439	0	
GFCA / PASS-THROUGH FROM: ELECTRIC POWER SYSTEMS (SUBCONTRACT 11/9/2018)	111,439	0	
43.1621949 / INVESTIGATION OF MARS INTERIOR BASED ON 3D SIMULATIONS OF SEISMIC WAVE PROPAGATION	21,452	0	
GLAA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1621949)	21,452	0	
43.S9002210 / QUANTIFYING THE ERROR DISTRIBUTION OF OPERATION ICEBRIDGE SWATH ALTIMETRY TO GENERATE ROBUST, LONG-DURATION TIME SERIES OF HEIGHT-CHANGES OVER DYNAMIC FEATURES IN ANTARCTICA	96,565	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - SAN DIEGO (S9002210)	96,565	0	
43.80NSSC18P2310 / ROLLING CONTACT FATIGUE TESTING	158	0	
GLAA	158	0	
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	956,710	20,642	
GFBA	835,497	20,642	
GLAA	48,866	0	
GLAA / PASS-THROUGH FROM: NATIONAL INSTITUTE OF AEROSPACE (C18-201086-CSM)	52,087	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (H006036601)	20,260	0	
43.OCG6846B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	130,707	0	
GFBA / PASS-THROUGH FROM: ADVANCED SPACE (OCG6846B)	130,707	0	
43.1641415 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	12,843,237	41,699	
GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1641415)	12,843,237	41,699	
43.OCG6914B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	21,914	0	
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (OCG6914B)	21,914	0	
43.OCG6809B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	18,461	0	
GFBA / PASS-THROUGH FROM: PREDICTIVE SCIENCE INC. (OCG6809B)	18,461	0	
43.21101-16-005 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-683	0	
GFBA / PASS-THROUGH FROM: SCIENCE SYSTEMS & APPLICATIONS INC (21101-16-005)	-683	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	43.SC-SP01-0709 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	-25	0	
	GFBA / PASS-THROUGH FROM: SOLID POWER, LLC (SC-SP01-0709)	-25	0	
	43.N99027CEP / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	2,973,028	0	
	GFBA / PASS-THROUGH FROM: SOUTHWEST RESEARCH INSTITUTE (N99027CEP)	2,973,028	0	
	43.OCG5582B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	226	0	
	GFBA / PASS-THROUGH FROM: STONE AEROSPACE/PSC, INC. (SAS) (OCG5582B)	226	0	
	43.OCG6999B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	16,783	0	
	GFBA / PASS-THROUGH FROM: SUSTAINABLE BIOPRODUCTS (OCG6999B)	16,783	0	
	43.SOF-07-0073 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	2,190	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITIES SPACE RESEARCH ASSOCIATION (SOF-07-0073)	2,190	0	
	43.00010303 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	414,522	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00010303)	414,522	0	
	43.SUBK00011208 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT			
	PROGRAMS	79,074	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00011208)	79,074	0	
	43.80NSSC19K1660 / OSSE FY20	92,198	0	
	GGBA	92,198	0	
	43.119600592 / INVESTIGATING A NOVEL ROLE FOR IRON REDOX CYCLING IN THE LITHIFICATION OF MICROBIAL MATS AND THE RISE AND FALL OF STROMATOLITES IN EARTH HISTORY	58,507	0	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (119600592)	58,507	0	
	43.80NSSC19C0597 / TERRAMECHANICS MODELING OF SOIL-WHEEL INTERACTIONS AT THE LUNAR POLES	37,500	0	
	GLAA / PASS-THROUGH FROM: OUTWARD TECHNOLOGIES (80NSSC19C0597)	37,500	0	
	43.31936 / SAMPLE ACQUISITION, MORPHOLOGY FILTERING, AND PROBING OF LUNAR REGOLITH INITIAL TASKS	54,731	0	
	GLAA / PASS-THROUGH FROM: SSL ROBOTICS LLC (31936)	54,731	0	
	43.CSM Prop 19-0233 / CENTER FOR LUNAR AND ASTEROID SURFACE SCIENCE (CLASS)	17,665	0	
	GLAA / PASS-THROUGH FROM: TRANSASTRA CORPORATION (CSM PROP 19-0233)	17,665	0	
	43.80LARC20C0001 / INTEGRATING THERMAL PROCESSING OF LUNAR ICE AND SOLID OXIDE ELECTROLYSIS FOR LIQUID H2 AND O2 PRODUCTION	63,489	0	
	GLAA / PASS-THROUGH FROM: OXEON ENERGY (80LARC20C0001)	63,489	0	
	43.Task Order #21 / TASK ORDER #21: IODINE HOLLOW CATHODE DEVELOPMENT AND TESTING	54,216	0	
	GGBA / PASS-THROUGH FROM: PLASMA CONTROLS, LLC (TASK ORDER #21)	54,216	0	
	43.Subcontract No. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEOCARB GROUND DATA OPERATIONS CENTER	179,180	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	179,180	0	
	43.Subcontract No. 1641218 / INACTIVATION OF STABLE PROTEINACEOUS PARTICLES FOR OUTBOUND AND RETURN SAMPLE MISSIONS	6,811	0	
	GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (SUBCONTRACT NO. 1641218)	6,811	0	
	43.Subcontract No. 1615294 / EARTH ENERGY IMBALANCE (EEI) USING GEWEX/CLIVAR ASSETS EFFORTS	63,203	0	
	GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (SUBCONTRACT NO. 1615294)	63,203	0	
	43.80NSSC19C0546 / ENERGY AND VELOCITY ANALYZER FOR DISTRIBUTIONS OF ELECTRIC ROCKETS	22,084	0	
	GGBA / PASS-THROUGH FROM: PLASMA CONTROLS, LLC (80NSSC19C0546)	22,084	0	
	43.Subcontract No. 1605572 / NEW CONSTRAINTS ON THE IMPACTS OF FIRES ON AIR QUALITY AND THE NITROGEN CYCLE FROM CRIS OBSERVATIONS OF PEROXYACETYL NITRATE (PAN)	66,894	0	
	GGBA / PASS-THROUGH FROM: CALIF. INST. OF TECH/JET PROPULSION LAB (SUBCONTRACT NO. 1605572)	66,894	0	
	<u>NATIONAL ENDOWMENT FOR THE ARTS</u>			
	45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	52,757	0	
	GFBA	42,483	0	
	GGBA	10,274	0	
	45.45.000 / NATIONAL ENDOWMENT FOR THE ARTS RESEARCH AND DEVELOPMENT PROGRAMS	6,066	0	
	GFBA	6,066	0	
	<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
	45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS	23,364	0	
	GFBA	23,364	0	
	<u>NATIONAL SCIENCE FOUNDATION</u>			
	47.076 / EDUCATION AND HUMAN RESOURCES	22,712,380	2,065,232	
	GFBA	12,754,844	975,016	
	GFCA	299,377	0	
	GFBA	1,313,466	38,618	
	GGBA	4,784,168	670,411	
	GGJA	5,575	0	
	GKAA	478,640	51,107	
	GLAA	1,855,004	209,122	
	GSAA	191,416	0	
	GTAA	376,424	20,462	
	GYAA	108,626	84,545	
	GFBA / PASS-THROUGH FROM: BOSTON COLLEGE (5107041-03)	99,904	0	
	GFBA / PASS-THROUGH FROM: MATHEMATICAL ASSOCIATION OF AMERICA (3-8-710-953)	-1	0	
	GFBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC107437UC)	27,425	0	
	GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (SP0040276-PROJ0011139)	44,252	0	
	GFBA / PASS-THROUGH FROM: TWIN CITIES PUBLIC TELEVISION (21231-01-03729)	16,678	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF HARTFORD (1101X)	12,366	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9032)	5,355	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN SYSTEM (782K504)	49,166	0	
	GFCA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RES (SUBAGREEMENT SA0000644)	109,451	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1003846-UCD)	47,564	0	
	GGBA / PASS-THROUGH FROM: RUTGERS - STATE UNIVERSITY OF NEW JERSEY (5724)	23,786	15,951	
	GGBA / PASS-THROUGH FROM: MATHEMATICAL ASSOCIATION OF AMERICA (38710954)	5,287	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GGBA / PASS-THROUGH FROM: OKLAHOMA STATE UNIVERSITY (573519-CSU-01 PO # P0173678)	4,279		0
	GKAA / PASS-THROUGH FROM: SOUTHERN METHODIST UNIVERSITY (G001662-7500)	2,363		0
	GFBA / PASS-THROUGH FROM: ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (OCG6993B)	7,712		0
	GFBA / PASS-THROUGH FROM: PORTLAND STATE UNIVERSITY (100111)	2,548		0
	GFBA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1041)	2,201		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (096877-17607)	18,581		0
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA AT LINCOLN (25-0536-0045-005)	34,624		0
	GFEA / PASS-THROUGH FROM: CALIFORNIA STATE UNIVERSITY, CHICO" (SUB19-013)	5,840		0
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN (774K373)	11,913		0
	GGBA / PASS-THROUGH FROM: DREXEL UNIVERSITY (SUBAWARD #920012; PO#U0192169)	13,546		0
47.049	/ MATHEMATICAL AND PHYSICAL SCIENCES	28,078,156	3,655,821	
	GFBA	18,066,564	2,913,176	
	GFBA	24,168		X
	GFCA	57,866		
	GFEA	732,908	21,482	
	GGBA	3,379,065	228,348	
	GLAA	3,795,938	203,133	
	GSAA	689,051	258,097	
	GTA	34,760		
	GFBA / PASS-THROUGH FROM: AMERICAN PHYSICAL SOCIETY (EP3-004-2018)	26,486		
	GFBA / PASS-THROUGH FROM: FORT LEWIS COLLEGE (P0053379)	58,156		
	GFBA / PASS-THROUGH FROM: NATIONAL RADIO ASTRONOMY OBSERVATORY (PO 346956 / OCG6104)	-106		
	GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5146-UCB-NSF-0620)	153,953		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00008846)	75,665		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9875)	-6,787		
	GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (480077-19557)	202,530		
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, SAN DIEGO (109254955 MP INV# S9002096)	223,444		
	GLAA / PASS-THROUGH FROM: AMERICAN PHYSICAL SOCIETY (PT-0062017)	-2,137		
	GLAA / PASS-THROUGH FROM: CARNEGIE MELLON UNIVERSITY (1123266-394572)	171,451	31,585	
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF ARKANSAS (SA1809191)	78,678		
	GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (79433-20675)	38,752		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1915)	17,173		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CENTRAL FLORIDA (66016058-01)	35,785		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA BERKELEY (00008793)	18,874		
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (203643CSU)	61,128		
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA - LOS ANGELES (0980 X GB356)	59,595		
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577550)	42,361		
	GLAA / PASS-THROUGH FROM: MARQUETTE UNIVERSITY (001729-00001-01-01)	42,835		
47.050	/ GEOSCIENCES	29,409,497	1,259,227	
	GFBA	20,188,487	1,187,440	
	GFEA	168,352		
	GGBA	5,777,763	21,915	
	GLAA	1,223,810	37,606	
	GSAA	23,732		
	GFBA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (6(GG008855) / PO# G)	62,371		
	GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (80572-10904)	78,792		
	GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60037412)	52,144		
	GFBA / PASS-THROUGH FROM: OREGON STATE UNIVERSITY (S2089C-A)	461,765	12,266	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UAF 18-0128)	360,916		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT DAVIS (201504240-03)	70,387		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090901-16954)	45,733		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MINNESOTA (A005265703)	-1		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (281074-874X)	21,730		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH CAROLINA- WILMINGTON (577910-18-01)	25,724		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF SOUTHERN CALIFORNIA (92076133)	42,135		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10043668-CUDEN_AMD01)	213,561		
	GGBA / PASS-THROUGH FROM: UMASS-UNIVERSITY OF MASSACHUSETTS (14-007985 B 00 PO A000167217)	6,278		
	GGBA / PASS-THROUGH FROM: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260272A)	6,140		
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04)	31,950		
	GGBA / PASS-THROUGH FROM: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (260328A)	54,955		
	GLAA / PASS-THROUGH FROM: THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (40(GG009393))	130,317		
	GLAA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS @ CHAMPAIGN-URBANA (2015-03407-01)	24,505		
	GFBA / PASS-THROUGH FROM: GRAND VALLEY STATE UNIVERSITY (GVSU-215505-01)	7,106		
	GFBA / PASS-THROUGH FROM: JET PROPULSION LABORATORY (1635327)	13,856		
	GFBA / PASS-THROUGH FROM: RSCH FUND OF CITY UNIVERSITY OF NEW YORK (40E45-A)	-2,451		
	GFBA / PASS-THROUGH FROM: RUTGERS UNIVERSITY (1333)	103,151		
	GFBA / PASS-THROUGH FROM: STANFORD UNIVERSITY (601150806-107605)	-932		
	GFBA / PASS-THROUGH FROM: UNIVERSIDAD METROPOLITANA (C0013493)	-2,810		
	GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD000816)	9,717		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (AWD0100221 (SUB00000067))	14,968		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10050761-01)	3,406		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004465-UC BOULDER)	97,550		
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA SOUTHEAST (UAS 201811-001_NCE)	69,086		
	GGBA / PASS-THROUGH FROM: EAST CAROLINA UNIVERSITY (SUBAWARD NO. A20-0052-S001)	25,304		
47.070	/ COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	17,881,283	1,049,272	
	GFBA	10,600,218	622,080	
	GFCA	803,432		
	GFEA	5,141		
	GGBA	3,273,968	427,192	
	GLAA	2,337,630		
	GFBA / PASS-THROUGH FROM: (THE) CONCORD CONSORTIUM, INC. (318.18.01)	3,326		
	GFBA / PASS-THROUGH FROM: BRIGHAM YOUNG UNIVERSITY (17-0487)	32,905		
	GFBA / PASS-THROUGH FROM: COMPUTING RESEARCH ASSOCIATION (CCC-CU-2018)	123,557		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (067846-17007)	10,483		
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233)	93,963		
	GGBA / PASS-THROUGH FROM: NORTHEASTERN UNIVERSITY (502480-78051)	39,562		
	GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60056882)	5,545		
	GFBA / PASS-THROUGH FROM: ARIZONA STATE UNIVERSITY (ASUB00000386)	6,662		
	GFBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054249 UC)	19,493		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GFBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (30655-05121-S01)	115,163	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEW MEXICO (271643-874X)	21,184	0	
	GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (ISF-2001-MERZ)	49,721	0	
	GFBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (136757 G004081)	49,344	0	
	GFCA / PASS-THROUGH FROM: UNIVERSITY OF VIRGINIA (GA11421.PO#2196868)	38,883	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (SUBK00010092_AMD02_NCE)	86,128	0	
	GGBA / PASS-THROUGH FROM: WASHINGTON STATE UNIVERSITY (136757 G004079)	89,185	0	
	GGBA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60054740 CSU)	36,316	0	
	GGBA / PASS-THROUGH FROM: UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUBAWD000961 PO# P0011915)	3,590	0	
	GLAA / PASS-THROUGH FROM: BAYLOR UNIVERSITY (32740119-01)	35,884	0	
47.074	/ BIOLOGICAL SCIENCES	12,876,617	1,176,638	
	GFBA	6,339,869	685,129	
	GFCA	116,261	0	
	GFEA	1,980,789	0	
	GGBA	3,713,352	491,509	
	GTAA	41,428	0	
	GFBA / PASS-THROUGH FROM: DUKE UNIVERSITY (333-2511)	19,838	0	
	GFBA / PASS-THROUGH FROM: LOUISIANA STATE UNIVERSITY (84384)	12,346	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (65085181)	51,558	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF OREGON (209870A)	53,820	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, DAVIS (A19-1612-S001 PO#ERAB500606)	42,719	0	
	GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (73690-10564)	235,300	0	
	GGBA / PASS-THROUGH FROM: PURDUE UNIVERSITY (10001145-003)	52,227	0	
	GGBA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (201927-624)	10,068	0	
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S15104)	26,166	0	
	GGBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S15100)	14,429	0	
	GGBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (84104-10927)	15,273	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEW HAMPSHIRE (1830742)	1,106	0	
	GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110944)	94,450	0	
	GKAA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (12610063061)	53,247	0	
	GLAA / PASS-THROUGH FROM: THE UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5108642)	-39,082	0	
	GFCA / PASS-THROUGH FROM: COLUMBIA UNIVERSITY (1(GG014070)	39,020	0	
	GGBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (SUBAWARD #4500003201)	2,433	0	
47.075	/ SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	3,784,876	341,637	
	GFBA	2,469,355	341,637	
	GFCA	43,292	0	
	GFEA	363,837	0	
	GGBA	536,124	0	
	GKAA	24,257	0	
	GLAA	36,106	0	
	GFBA / PASS-THROUGH FROM: DECISION RESEARCH (SES 175315)	38,946	0	
	GFBA / PASS-THROUGH FROM: GEORGIA STATE UNIVERSITY (SP00013006-01)	26,870	0	
	GFBA / PASS-THROUGH FROM: PORTLAND STATE UNIVERSITY (208HOL633)	16,455	0	
	GFBA / PASS-THROUGH FROM: STATE UNIVERSITY NEW YORK AT ALBANY (3-83556)	4,447	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS (18-009991A)	53,163	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MISSOURI-COLUMBIA (C00058018-1)	23,282	0	
	GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (479712-19557)	25,597	0	
	GFCA / PASS-THROUGH FROM: EAST CAROLINA UNIVERSITY (SUB. NO. A19-0272-S001)	46,149	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF MICHIGAN (3003986024)	7,064	0	
	GGBA / PASS-THROUGH FROM: WASHINGTON UNIVERSITY IN ST. LOUIS (WU-18-218 PO# 2934894E)	17,104	0	
	GFBA / PASS-THROUGH FROM: CROW CANYON ARCHAEOLOGICAL CENTER (2012-118)	-2,183	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF HAWAII (MA1523)	23,719	0	
	GFEA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (30914-05434-S03_AMD01)	12,982	0	
	GFEA / PASS-THROUGH FROM: UNIVERSITY OF CHICAGO (FP065097_AMD02)	18,310	0	
47.078	/ POLAR PROGRAMS	54,326	0	
	GFBA	37,501	0	
	GGBA	16,825	0	
47.079	/ OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	1,194,593	0	
	GFBA	674,239	0	
	GGBA	360,632	0	
	GFBA / PASS-THROUGH FROM: KANSAS STATE UNIVERSITY (S18080)	152,958	0	
	GFCA / PASS-THROUGH FROM: CRDF GLOBAL (OICE-19-65493-0)	6,764	0	
47.082	/ TRANS-NSF RECOVERY ACT RESEARCH SUPPORT	-71	0	
	GFBA	-71	0	
47.OCG6213B	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	19,048	0	
	GFBA / PASS-THROUGH FROM: ASSOCIATION OF PUBLIC LAND-GRANT UNIVERS (OCG6213B)	19,048	0	
47.SPC-000591	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	36,426	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MIAMI (SPC-000591)	36,426	0	
47.47.000	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	407,260	0	
	GFBA	407,260	0	
47.PO 4101758681	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	297,980	0	
	GFBA / PASS-THROUGH FROM: LOCKHEED MARTIN (PO 4101758681)	297,980	0	
47.CU4848-6074-5326	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	4,029	0	
	GFBA / PASS-THROUGH FROM: MOZILLA FOUNDATION (CU4848-6074-5326)	4,029	0	
47.OCG6258B	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	679	0	
	GFBA / PASS-THROUGH FROM: MUSEUM OF SCIENCE, BOSTON (OCG6258B)	679	0	
47.3021600204	/ NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	340,077	0	
	GFBA / PASS-THROUGH FROM: ORBITAL ATK (3021600204)	340,077	0	
47.041	/ ENGINEERING	17,622,995	1,932,785	
	GFBA	6,272,817	302,388	
	GFBA	1,331	0	X
	GFCA	154,491	0	
	GFEA	717,980	0	
	GGBA	4,364,739	1,444,265	
	GLAA	4,155,109	186,132	
	GSAA	73,059	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFBA / PASS-THROUGH FROM: BIG BLUE TECHNOLOGIES, LLC (OCG6533B)	12,889	0	0
GFBA / PASS-THROUGH FROM: MVSYSYSTEMS, LLC (OCG6471B)	1,202	0	0
GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (28-M1800599)	-2,179	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (87511651)	81,811	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WYOMING (1004059-UCD)	40,825	0	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (SUBAWARD NO. 2016-3367)	10,887	0	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60061665)	96,703	0	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA, IRVINE (2016-3357)	125,783	0	0
GLAA / PASS-THROUGH FROM: LELAND STANFORD JR. UNIVERSITY (28139600-50542-B)	57,570	0	0
GLAA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC104101CSM)	51,851	0	0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (28139600-50542-B)	522,875	0	0
GLAA / PASS-THROUGH FROM: STANFORD UNIVERSITY (61556898)	9,651	0	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF NEVADA (UNR-19-31)	63,769	0	0
GLAA / PASS-THROUGH FROM: VIRGINIA POLYTECHNIC INSTITUTE (480048-19549)	42,236	0	0
GLAA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (1261006650)	93,904	0	0
GFBA / PASS-THROUGH FROM: AEROSOL DEVICES, INC. (OCG6909B)	30,780	0	0
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (84882-11157)	146,995	0	0
GFBA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-000055-G1)	54,406	0	0
GFBA / PASS-THROUGH FROM: HARVARD UNIVERSITY (124050-5116331)	14,897	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CONNECTICUT (170642)	15,409	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (577960)	22,029	0	0
GFCA / PASS-THROUGH FROM: GLOBAL CIRCUIT INNOVATIONS (PO# 201900278)	57,774	0	0
GFCA / PASS-THROUGH FROM: LOCKHEED MARTIN (PO: 4104066532)	3,933	0	0
GFCA / PASS-THROUGH FROM: GLOBAL CIRCUIT INNOVATIONS (19-AFSTTR003-037)	4,000	0	0
GFCA / PASS-THROUGH FROM: GLOBAL CIRCUIT INNOVATIONS (SUB. 20-AFSTTR004-0425)	20,000	0	0
GFBA / PASS-THROUGH FROM: BAYLOR COLLEGE OF MEDICINE (PO.7000000888_NCE)	38,207	0	0
GGBA / PASS-THROUGH FROM: UMASS-UNIVERSITY OF MASSACHUSETTS (SUBAWARD NO.17-009590 A)	33,630	0	0
GGBA / PASS-THROUGH FROM: AVIDCOR (1853192-CSU-01)	50,887	0	0
GGBA / PASS-THROUGH FROM: MICHIGAN STATE UNIVERSITY (RC110481CSU)	25,392	0	0
GGBA / PASS-THROUGH FROM: PRINCETON UNIVERSITY (SUB0000348)	63,552	0	0
GGBA / PASS-THROUGH FROM: UNIVERSITY OF NORTH TEXAS (GF30077-1)	26,983	0	0
GGBA / PASS-THROUGH FROM: NEW IRIDIUM, LLC (20207590/CSU01)	34,108	0	0
GLAA / PASS-THROUGH FROM: THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (28139600-50542-B)	30,710	0	0
47.083 / INTEGRATIVE ACTIVITIES	1,299,001	0	0
GFBA	1,483	0	0
GLAA	1,282,763	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ROCHESTER (416749-G)	14,755	0	0
47.OCG6989B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	192,971	0	0
GFBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INSTITUTE (OCG6989B)	192,971	0	0
47.PHY1208930 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	-4,258	0	0
GFBA / PASS-THROUGH FROM: BETHEL UNIVERSITY (PHY1208930)	-4,258	0	0
47.5256-000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	5,126	0	0
GFBA / PASS-THROUGH FROM: COMPUTATIONAL PHYSICS, INC. (5256-000)	5,126	0	0
47.OCG7052B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	19,340	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (OCG7052B)	19,340	0	0
47.CSM PROP 18-0652 / SOLAR CONCENTRATOR UNIT FOR LOW-COST METAL ADDITIVE MANUFACTURING	22,607	0	0
GLAA / PASS-THROUGH FROM: OUTWARD TECHNOLOGIES (CSM PROP 18-0652)	22,607	0	0
47.1450032 Participant Support / JOINT SYMPOSIUM FOR GRADUATE TRAINING OF THE NRT GRANTEEES IN BIOSCIENCE	2,652	0	0
GGBA	2,652	0	0
47.CROSS TLC 2019 / INCUBATING A FOURTH-SECTOR ECOSYSTEM WITH A SCALABLE EDUCATIONAL CROWDFUNDING PLATFORM	21,144	0	0
GGBA / PASS-THROUGH FROM: THE LOCAL CROWD (CROSS TLC 2019)	21,144	0	0
47.1745840-01 / STTR PHASE I: DEVELOPMENT AND VALIDATION OF LOW-COST NATURAL GAS LEAK DETECTION SENSORS AND ANALYTICS FOR DRONE-BASED AND HANDHELD DEPLOYMENTS	-872	0	0
GGBA / PASS-THROUGH FROM: NIKIRA LABS, INC. (1745840-01)	-872	0	0
47.60068364 / NEXT GENERATION INFORMATICS TO ELUCIDATE VIRAL ECOLOGY AND ECOSYSTEM IMPACTS IN NATURE	65,950	0	0
GGBA / PASS-THROUGH FROM: THE OHIO STATE UNIVERSITY (60068364)	65,950	0	0
<u>NUCLEAR REGULATORY COMMISSION</u>			
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	505,948	0	0
GGBA	237,175	0	0
GLAA	268,773	0	0
<u>OFFICE OF PERSONNEL MANAGEMENT</u>			
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	6,013,492	0	0
GFBA	6,013,492	0	0
27.CEAP20C03 / IPA FOR COUNCIL OF ECONOMIC ADVISERS	93,567	0	0
GLAA	93,567	0	0
<u>DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY</u>			
97.061 / CENTERS FOR HOMELAND SECURITY	219,422	0	0
GGBA / PASS-THROUGH FROM: UNC-UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5103192)	57,915	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (077083-17713)	161,507	0	0
<u>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u>			
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	2,372,893	5,701	0
GFBA	1,444,652	5,701	0
GGBA	548,510	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ALASKA (UAF 19-0065)	20,371	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (473695)	61,400	0	0
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116709117)	154,819	0	0
GGBA / PASS-THROUGH FROM: UCAR-NCAR-RESEARCH APPLICATIONS PROGRAM (SUBAWD000009)	15,850	0	0
GGBA / PASS-THROUGH FROM: UNIV. CORP. FOR ATMOSPHERIC RESEARCH (SUBAWD001294)	54,761	0	0
GFBA / PASS-THROUGH FROM: DESERT RESEARCH INSTITUTE (GR09898)	72,530	0	0
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	67,527,126	43,740	0
GFBA	49,951,330	26,902	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	CFDA OR OTHER ID NUMBER / PROGRAM NAME			
	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
	GGBA	17,562,694	16,838	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF OKLAHOMA (2018-26)	13,102	0	
	11.459 / WEATHER AND AIR QUALITY RESEARCH	2,254,099	76,869	
	GFBA	1,352,950	76,869	
	GFCA	25,241	0	
	GGBA	838,174	0	
	GGBA / PASS-THROUGH FROM: UCAR-NCAR-NAT CTR FOR ATMOSPHERIC RES (SUBAWD001847)	37,734	0	
	11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	352,738	0	
	GFBA	352,738	0	
	11.468 / APPLIED METEOROLOGICAL RESEARCH	622,309	33,276	
	GFBA	260,365	-195	
	GGBA	210,011	33,471	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF UTAH (10048941-CO)	141,012	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (88515-27543201)	10,921	0	
	11.483 / NOAA PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT - NON-CONSTRUCTION AND CONSTRUCTION	504,222	-4,811	
	GFBA	-4,811	-4,811	
	GGBA	509,033	0	
	11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	37,660	0	
	GFBA / PASS-THROUGH FROM: NORTHERN MICHIGAN UNIVERSITY (GLOS-GLEN-BLANKEN)	1,273	0	
	GFBA / PASS-THROUGH FROM: TEXAS A&M UNIVERSITY (02-S160273)	36,387	0	
	11.439 / MARINE MAMMAL DATA PROGRAM	14,627	0	
	GGBA	14,627	0	
	11.008 / NOAA MISSION-RELATED EDUCATION AWARDS	128,323	0	
	GFBA	128,323	0	
	11.022 / BIPARTISAN BUDGET ACT OF 2018	2,570,324	0	
	GFBA	2,214,545	0	
	GGBA	355,779	0	
	11.021 / NOAA SMALL BUSINESS INNOVATION RESEARCH (SBIR) PROGRAM	19,929	0	
	GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (253-01)	19,929	0	
	11.015 / BROAD AGENCY ANNOUNCEMENT	31,605	0	
	GGBA	31,605	0	
	<u>DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY</u>			
	11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	936,680	78,086	
	GFBA	622,478	53,980	
	GGBA	308,775	24,106	
	GLAA	5,427	0	
	11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	13,880,667	0	
	GFBA	13,394,816	0	
	GFEA	57,196	0	
	GLAA	277,608	0	
	GLAA / PASS-THROUGH FROM: BATTELLE ENERGY ALLIANCE LLC (207606)	58,471	0	
	GLAA / PASS-THROUGH FROM: BATTELLE ENERGY ALLIANCE LLC (214577)	92,576	0	
	11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	3,589,163	2,641,251	
	GGBA	3,589,163	2,641,251	
	<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL</u>			
	14.906 / HEALTHY HOMES TECHNICAL STUDIES GRANTS	195,615	114,456	
	GFBA	195,615	114,456	
	<u>DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE</u>			
	15.650 / RESEARCH GRANTS (GENERIC)	21,443	0	
	GGBA	21,443	0	
	15.655 / MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	23,945	0	
	GGBA	23,945	0	
	15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	126,778	12,847	
	GGBA	122,815	12,847	
	GKAA	3,963	0	
	15.648 / CENTRAL VALLEY PROJECT IMPROVEMENT ACT (CVPIA)	54,882	0	
	GFBA / PASS-THROUGH FROM: CALIFORNIA DEPARTMENT OF FISH AND (P1880108)	54,882	0	
	15.663 / NFWF-USFWS CONSERVATION PARTNERSHIP	29,887	0	
	GGBA / PASS-THROUGH FROM: NATIONAL FISH AND WILDLIFE FOUNDATION (0901.18.62052)	29,887	0	
	15.628 / MULTISTATE CONSERVATION GRANT	3,666	0	
	GGBA	3,571	0	
	GKAA / PASS-THROUGH FROM: NORTH CAROLINA STATE UNIVERSITY (2018-0319-05)	95	0	
	15.679 / COMBATING WILDLIFE TRAFFICKING	23,336	0	
	GFBA	23,336	0	
	15.637 / MIGRATORY BIRD JOINT VENTURES	15,792	0	
	GGBA	15,792	0	
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION</u>			
	20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE	268,393	192,162	
	GFBA	268,393	192,162	
	<u>DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON</u>			
	20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	106,608	28,845	
	GLAA	106,608	28,845	
	20.723 / PHMSA PIPELINE SAFETY RESEARCH AND DEVELOPMENT OTHER TRANSACTION AGREEMENTS	275,368	248,413	
	GLAA	275,368	248,413	
	20.693JK318C000014 / SOLIDIFICATION OF NATURAL GAS FOR TRANSPORTATION	196,043	0	
	GLAA	196,043	0	
	<u>DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
	97.082 / EARTHQUAKE CONSORTIUM	180,235	0	
	GLAA	180,235	0	
	97.022 / FLOOD INSURANCE	19,363	0	
	GFBA / PASS-THROUGH FROM: ASSOCIATION OF STATE FLOODPLAIN MANAGERS (OCG6757B)	19,363	0	
	97.007 / HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	6,458	0	
	GFBA	6,458	0	
	<u>DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION</u>			
	20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	24,697	0	
	GFBA / PASS-THROUGH FROM: NATIONAL ACADEMY OF SCIENCE (NCHRP-204)	24,697	0	
	20.1886607 / LARGE DIAMETER TUNNEL LINING ANALYSIS AND DESIGN	41,764	0	
	GLAA / PASS-THROUGH FROM: WSP USA, INC. (1886607)	41,764	0	
	20.DTFH68-13-E-00080 / GUIDELINES FOR GEOLOGIC HAZARD CHARACTERIZATION OF TRANSPORTATION CORRIDORS	5,888	0	
	GLAA	5,888	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY			
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM	1,755,295	560,512	
GLAA	1,241,846	560,512	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (DTRT13-G-UTC38-03)	-186	0	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685)	47,143	0	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD01)	79,023	0	
GGBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0023139)	4,934	0	
GGBA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)	252,333	0	
GFEA / PASS-THROUGH FROM: NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD02)	130,202	0	
DEPARTMENT OF AGRICULTURE, RURAL BUSINESS COOPERATIVE SERVICE			
10.868 / RURAL ENERGY FOR AMERICA PROGRAM	-1	0	
GGBA	-1	0	
DEPARTMENT OF HOMELAND SECURITY, DOMESTIC NUCLEAR DETECTION OFFICE			
97.077 / HOMELAND SECURITY RESEARCH, DEVELOPMENT, TESTING, EVALUATION, AND DEMONSTRATION OF TECHNOLOGIES RELATED TO NUCLEAR THREAT DETECTION	-243	0	
GGBA	996	0	
GLAA	-1,239	0	
97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM	344,636	0	
GGBA	344,636	0	
DEPARTMENT OF STATE, BUREAU OF OCEANS & INTL ENVIRONMENTAL & SCIENTIFIC AFFAIRS			
19.017 / ENVIRONMENTAL AND SCIENTIFIC PARTNERSHIPS AND PROGRAMS	108,036	0	
GLAA	91,201	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001741)	16,835	0	
ENVIRONMENTAL PROTECTION AGENCY			
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	1,208	0	
GGBA	1,208	0	
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	367,312	0	
GFBA	12,435	0	
GGBA	354,877	0	
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	942,652	429,737	
GLAA	857,180	429,737	
GFBA / PASS-THROUGH FROM: DREXEL UNIVERSITY (860305)	39,336	0	
GFBA / PASS-THROUGH FROM: THE WATER RESEARCH FOUNDATION (04636)	46,136	0	
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	343,861	0	
GGBA	321,636	0	
GGBA / PASS-THROUGH FROM: STATE OF WASHINGTON (93-096626)	22,225	0	
66.517 / REGIONAL APPLIED RESEARCH EFFORTS (RARE)	-752	0	
GFBA	-752	0	
66.440 / URBAN WATERS SMALL GRANTS	2,290	0	
GTAA / PASS-THROUGH FROM: GROUNDWORK DENVER INC (96849801)	2,290	0	
66.951 / ENVIRONMENTAL EDUCATION GRANTS	6,957	295	
GGBA	6,957	295	
66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	13,202	0	
GSAA	13,202	0	
66.Project # LCASW2SG16 / LIFE CYCLE COSTS OF WATER INFRASTRUCTURE ALTERNATIVES	16,747	0	
GGBA / PASS-THROUGH FROM: WATER RESEARCH FOUNDATION (PROJECT # LCASW2SG16)	16,747	0	
DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS			
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	118,615	118,615	
SJAA	118,615	118,615	
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	2,029,224	382,407	
GFBA	1,441,612	108,835	
GGBA	587,612	273,572	
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	45,961	0	
GFEA / PASS-THROUGH FROM: DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0086-S001)	45,961	0	
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY			
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	13,020,748	1,858,083	
GFBA	650,976	452,814	
GFEA	10,519,656	1,289,887	
GGBA	1,221,459	115,382	
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2002478820_MOD02)	-1,439	0	
GFEA / PASS-THROUGH FROM: UNIVERSITY OF MISSISSIPPI (19-08-010)	103,726	0	
GGBA / PASS-THROUGH FROM: OREGON HEALTH SCIENCES UNIVERSITY (1008990_CSU)	34,420	0	
GGBA / PASS-THROUGH FROM: INFECTIOUS DISEASE RESEARCH INSTITUTE (GC1115-CSU-2018)	64,346	0	
GGBA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2004142877)	31,476	0	
GGBA / PASS-THROUGH FROM: THE GENEVA FOUNDATION (S-11000-01)	194,664	0	
GLAA / PASS-THROUGH FROM: REGIS UNIVERSITY (W81XWH-15-1-0518)	1,553	0	
GFBA / PASS-THROUGH FROM: BOSTON UNIVERSITY (4500001399)	-85	0	
GFEA / PASS-THROUGH FROM: CEDAR-SINAI HOSPITAL (1623827)	102,187	0	
GFEA / PASS-THROUGH FROM: FRED HUTCHINSON CANCER RESEARCH CENTER (0000839338_AMD06_NCE)	24,226	0	
GFEA / PASS-THROUGH FROM: NATIONAL JEWISH HEALTH (20108401)	36,477	0	
GFEA / PASS-THROUGH FROM: NORTHWESTERN UNIVERSITY (60050177_UCD_AMD01)	24,593	0	
GKAA / PASS-THROUGH FROM: CREARE, INC. (S666)	12,513	0	
12.431 / BASIC SCIENTIFIC RESEARCH	5,920,386	478,871	
GFBA	2,796,372	2,233	
GGBA	971,184	104,960	
GLAA	875,245	371,678	
GFBA / PASS-THROUGH FROM: CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1098620)	733,668	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (44000287 (UCB))	42,777	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (2015-06166-02)	73,741	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MISSOURI-COLUMBIA (C00064278-2)	37,739	0	
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (450373-19557)	-13,416	0	
GLAA / PASS-THROUGH FROM: REGENTS OF THE UNIVERSITY OF CALIFORNIA (E256GVA025)	53,949	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF ALABAMA (UA18-001)	111,355	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (203432CSOM)	58,925	0	
GLAA / PASS-THROUGH FROM: AK STEEL (DE-EE0008317)	99,101	0	
GFEA / PASS-THROUGH FROM: JOHNS HOPKINS UNIVERSITY (2003371124_AMD05)	55,664	0	
GLAA / PASS-THROUGH FROM: DREXEL UNIVERSITY (860315)	24,082	0	
12.432 / U.S. MILITARY ACADEMY ATHLETIC PROGRAMS AT WEST POINT	64,313	0	
GGBA	64,313	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
12.RSC 16008 / SYSTEMATIC DEVELOPMENT OF FRAMEWORK FOR VALIDATION AND PERFORMANCE			
QUANTIFICATION OF ADDITIVELY MANUFACTURED REPLACEMENT PARTS FOR STRUCTURAL STEEL APPLICATIONS	28,494	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSC 16008)	28,494	0	
12.Subcontract No. TSC-1196-60133 / TERRAIN MOBILITY ANALYSIS MODEL (TMAM)	132,597	0	
GGBA / PASS-THROUGH FROM: TECHNOLOGY SERVICE CORPORATION (SUBCONTRACT NO. TSC-1196-60133)	132,597	0	
12.4198892 / ENABLING PROACTIVE ROBOT COLLABORATION IN HUMAN-ROBOT TEAMING	96,150	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (4198892)	96,150	0	
12.CSM PROP 18-0642 / DESIGN OF EASY-TO-USE STRUCTURAL ALLOY FEEDSTOCKS FOR ADDITIVE MANUFACTURING	-285	0	
GLAA / PASS-THROUGH FROM: ELEMENTUM 3D (CSM PROP 18-0642)	-285	0	
12.SC-4302-001 / COMPRESSIVE SPECTRAL VIDEO IN THE LWIR (SEQUENTIAL STTR PHASE II)	153,073	0	
GGBA / PASS-THROUGH FROM: PHYSICAL SCIENCES, INC. (SC-4302-001)	153,073	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</u>			
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS	5,657	0	
GGBA	5,657	0	
<u>DEPARTMENT OF AGRICULTURE</u>			
10.10.000 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	135,230	0	
GFBA	135,230	0	
10.OCG6216B / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	83,471	0	
GFBA / PASS-THROUGH FROM: MIT LINCOLN LABORATORY (OCG6216B)	83,471	0	
10.FS Agmt # 18-JV-11111133-011 / STACKED 2-STORY CONVENTIONAL SHEAR WALL TEST	37,358	0	
GGBA	37,358	0	
10.21A517-01 / EVALUATING RAPID EVAPORATIVE IONIZATION MASS SPECTROMETRY (REIMS) AS A NOVEL, MINIMALLY INVASIVE, REAL TIME METHOD FOR MEASURING AND PREDICTING THE EFFECTS OF AGING ON BEEF TENDERNESS, FLAVOR, AND JUI	2,587	0	
GGBA / PASS-THROUGH FROM: TEXAS TECH UNIVERSITY (21A517-01)	2,587	0	
<u>DEPARTMENT OF COMMERCE</u>			
11.647.7806 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	12,102	0	
GFBA / PASS-THROUGH FROM: DESERT RESEARCH INSTITUTE (647.7806)	12,102	0	
11.OCG6464B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	70,529	11,410	
GFBA / PASS-THROUGH FROM: HARMONIC INTERNATIONAL (OCG6464B)	70,529	11,410	
11.11.000 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	7,561,198	0	
GFBA	7,561,198	0	
11.OCG6795B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	6,267	0	
GFBA / PASS-THROUGH FROM: ASPEN GLOBAL CHANGE INSTITUTE (OCG6795B)	6,267	0	
11.OCG6839B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	53,150	0	
GFBA / PASS-THROUGH FROM: RIVERSIDE TECHNOLOGY INC (OCG6839B)	53,150	0	
11.253738 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-2,356	0	
GFBA / PASS-THROUGH FROM: BATTELLE MEMORIAL INST PACIFIC NORTHWEST (253738)	-2,356	0	
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY</u>			
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	11,367,425	1,158,976	
GFBA	4,021,574	290,851	
GFCA	142,682	0	
GFEA	630,048	0	
GGBA	4,567,634	825,660	
GLAA	769,682	20,000	
GSAA	64,330	0	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4642)	135,031	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF CALIFORNIA AT SAN DIEGO (67465520)	159,703	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF PENNSYLVANIA (16446)	22,016	0	
GFCA / PASS-THROUGH FROM: GTD UNLIMITED (SUB AGREEMENT 8/28/2017)	39,330	0	
GGBA / PASS-THROUGH FROM: SAN DIEGO STATE UNIVERSITY RESEARCH FDN (SA0000598)	34,116	0	
GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (4637)	16,978	0	
GLAA / PASS-THROUGH FROM: DREXEL UNIVERSITY (U0162534)	3,119	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF TENNESSEE, KNOXVILLE (A19-0099-S001)	316,021	0	
GFBA / PASS-THROUGH FROM: OHIO STATE UNIVERSITY (60076521)	22,228	0	
GFBA / PASS-THROUGH FROM: RENSSELAER POLYTECHNIC INSTITUTE (A20-0047-S005)	65,219	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (84760-28241201)	14,642	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MASSACHUSETTS AMHERST (20-010783-F-00)	1,177	0	
GFCA / PASS-THROUGH FROM: UNIVERSITY OF ILLINOIS (090955-17299)	56,157	0	
GFEA / PASS-THROUGH FROM: XDOT ENGINEERING AND ANALYSIS, LLC (2018-13_REV 2_NCE)	89,537	22,465	
GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (SUBAWARD NO. 4956, PO #980051)	66,965	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF WISCONSIN - MADISON (50)	129,236	0	
12.335 / NAVY COMMAND, CONTROL, COMMUNICATIONS, COMPUTERS, INTELLIGENCE, SURVEILLANCE, AND RECONNAISSANCE	-1,011	0	
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (193-01)	-1,011	0	
12.P010204807 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF INJURY RISK FACTORS	106,948	0	
GLAA / PASS-THROUGH FROM: LEIDOS (P010204807)	106,948	0	
12.LMSPACE-DL-108E-2018 / ROBOTIC LASER WIRE ADDITIVE MANUFACTURING SYSTEM WITH COMPREHENSIVE QUALITY ASSURANCE FRAMEWORK	643,570	0	
GLAA / PASS-THROUGH FROM: LOCKHEED MARTIN CORPORATION (LMSPACE-DL-108E-2018)	643,570	0	
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE</u>			
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	13,193,548	3,553,999	
GFBA	10,371,657	3,308,920	
GFCA	65,080	0	
GFEA	325,752	29,014	
GGBA	982,291	104,323	
GLAA	140,872	0	
GFBA / PASS-THROUGH FROM: APPLIED RESEARCH ASSOCIATES (S-LB2002.05.UCB)	38,795	0	
GFBA / PASS-THROUGH FROM: ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (121-03)	97,552	0	
GFBA / PASS-THROUGH FROM: CORNELL UNIVERSITY (83875-11094)	350,851	0	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003650)	27,823	0	
GFBA / PASS-THROUGH FROM: ORBIT LOGIC INC. (OCG6761B)	183,990	111,742	
GFBA / PASS-THROUGH FROM: PENNSYLVANIA STATE UNIVERSITY (5515-UC-AFOSR-0388)	34,798	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GFBA / PASS-THROUGH FROM: SYRACUSE UNIVERSITY (28717-04936-S02)	6,323	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64)	169,925	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF WASHINGTON (UWSC9473)	42,007	0	
GFBA / PASS-THROUGH FROM: VIRGINIA TECH UNIVERSITY (450519-19557)	27,788	0	
GFBA / PASS-THROUGH FROM: ROCCOR (SC-RC01-7045)	132,742	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF ARIZONA (511231)	93,910	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF MARYLAND COLLEGE PARK (51381-Z8145003)	96,173	0	
GFCA / PASS-THROUGH FROM: OMNISCIENCE, LLC (EXECUTED SUBCONTRACT)	5,219	0	
12.FA8903-16-C-0019 / PERFLUORO-CHEMICAL TREATMENT BY NANOFILTRATION PLUS SEQUENTIAL UV OXIDATIVE/REDUCTIVE TREATMENT OF REJECT WATER	111,903	2,205	
GLAA	111,903	2,205	
12.RSC 16008 / SYSTEMATIC DEVELOPMENT OF FRAMEWORK FOR VALIDATION AND PERFORMANCE QUANTIFICATION OF ADDITIVELY MANUFACTURED REPLACEMENT PARTS FOR STRUCTURAL STEEL APPLICATIONS	-304	0	
GLAA / PASS-THROUGH FROM: UNIVERSITY OF DAYTON RESEARCH INSTITUTE (RSC 16008)	-304	0	
12.FA9453-19-C-0068 / FULL-WAVEFORM INVERSION OF THE IRANIAN PLATEAU AND ITS SURROUNDING REGION INCORPORATING ISC ARRIVAL-TIME DATA	108,799	0	
GLAA	108,799	0	
12.19-EPA-RQ-XX / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	348,840	0	
GLAA	348,840	0	
12.Subcontract No. 2019-001 / ULTRA LONG LIFE HOLLOW CATHODE DEVELOPMENT	34,400	0	
GGBA / PASS-THROUGH FROM: PLASMA CONTROLS, LLC (SUBCONTRACT NO. 2019-001)	34,400	0	
12.S-162-11-MR007 / CONCEPTUAL LEVEL THERMAL SYSTEM ARCHITECTURE DESIGN AND MODEL BASED SYSTEMS ENGINEERING	20,432	0	
GGBA / PASS-THROUGH FROM: UES, INC. (S-162-11-MR007)	20,432	0	
<u>DEPARTMENT OF THE INTERIOR</u>			
15.15.000 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	342,181	38,849	
GFBA	342,181	38,849	
15.P1830601 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	64,439	0	
GFBA / PASS-THROUGH FROM: CALIFORNIA DEPARTMENT OF FISH AND (P1830601)	64,439	0	
15.R18AC00108 / DEVELOPING RELATIONSHIPS BETWEEN MINERAL SCALING AND MEMBRANE SURFACE CHEMISTRY TO IMPROVE WATER RECOVERY OF INLAND BRACKISH WATER DESALINATION	86,009	0	
GGBA	86,009	0	
15.D15PC00279 / ASSESSING THE EPIDEMIOLOGICAL AND ECONOMIC IMPACTS OF COUNTERMEASURES AND VACCINATION STRATEGIES IN DISEASE OUTBREAKS AT THE NATIONAL SCALE	69,128	13,349	
GGBA	69,128	13,349	
15.D15PC00278 / U.S. ANIMAL MOVEMENT MODEL (USAMM) AND DISEASE OUTBREAK SIMULATION (USDOS) : INCORPORATING WITHIN HERD DYNAMICS AND CONSEQUENCES FOR CONTROL	173,617	130,118	
GGBA	173,617	130,118	
15.D15PC00205 / NETBRANE: A SOFTWARE DEFINED DDOS PROTECTION PLATFORM FOR INTERNET SERVICES	632,255	51,149	
GGBA	632,255	51,149	
<u>DEPARTMENT OF TRANSPORTATION</u>			
20.20.000 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS	37,298	0	
GFBA	37,298	0	
20.19-52 / DEPARTMENT OF TRANSPORTATION RESEARCH AND DEVELOPMENT PROGRAMS	86,422	0	
GFBA / PASS-THROUGH FROM: ENGINEERING & SOFTWARE CONSULTANTS, INC. (19-52)	86,422	0	
<u>TENNESSEE VALLEY AUTHORITY</u>			
62.62.001 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	265,148	0	
GFBA	265,148	0	
<u>DEPARTMENT OF VETERANS AFFAIRS</u>			
64.64.000 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	323,132	0	
GFBA	323,132	0	
64.36C25920C0107 / IMPACT OF STERILIZING AND NON-STERILIZING ANTIBIOTICS ON M. TUBERCULOSIS RRNA SYNTHESIS	1,370	0	
GGBA	1,370	0	
<u>MILLENNIUM CHALLENGE CORPORATION</u>			
85.002 / MCC FOREIGN ASSISTANCE FOR OVERSEAS PROGRAMS	140,615	0	
GFBA	140,615	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	26,240	0	
GFBA / PASS-THROUGH FROM: MASSACHUSETTS GENERAL HOSPITAL (228658)	26,240	0	
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	184,269	0	
GFBA / PASS-THROUGH FROM: ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01)	184,269	0	
93.93.000 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	7,978	0	
GFBA	7,978	0	
93.OCG6603B / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	22,021	0	
GFBA / PASS-THROUGH FROM: INREDOX (OCG6603B)	22,021	0	
93.17054721 / STACKABLE CLEAN COOKING IN RURAL RWANDA: ENHANCING A SOLAR MICRO-GRID LPG STOVE INTERVENTION	64,018	25,875	
GGBA	64,018	25,875	
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
97.97.065 / DEPARTMENT OF HOMELAND SECURITY RESEARCH AND DEVELOPMENT PROGRAMS	266,946	0	
GFBA	266,946	0	
<u>DEPARTMENT OF STATE</u>			
19.AAG-003-2C-2018 2C / SECONDARY CITIES UNIVERSITY PARTNERSHIPS	128,492	0	
GGBA / PASS-THROUGH FROM: AAG-ASSOCIATION OF AMERICAN GEOGRAPHERS (AAG-003-2C-2018 2C)	128,492	0	
19.208150UCB / DEPARTMENT OF STATE RESEARCH AND DEVELOPMENT PROGRAMS	145,456	0	
GFBA / PASS-THROUGH FROM: UNIVERSITY OF NOTRE DAME (208150UCB)	145,456	0	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION CFDA OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
<u>DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN</u>				
	16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE	168,956	0	
	GFEA	168,956	0	
<u>DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES</u>				
	12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS	374,923	0	
	GFEA	41,332	0	
	GFCA / PASS-THROUGH FROM: GENEVA FOUNDATION (S-1392-02)	-1,455	0	
	GGBA / PASS-THROUGH FROM: HENRY M. JACKSON FOUNDATION (3325)	335,046	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING</u>				
	93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	963,175	101,417	
	GFEA	669,399	84,208	
	GGBA	109,177	11,209	
	GFEA / PASS-THROUGH FROM: GEORGIA INSTITUTE OF TECHNOLOGY (RH365-G1)	37,187	0	
	GFBA / PASS-THROUGH FROM: GALLAUDET UNIVERSITY (2178UC)	94,555	6,000	
	GFEA / PASS-THROUGH FROM: UTAH STATE UNIVERSITY (200620-324_AMD02)	52,857	0	
	93.631 / DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	316,473	13,601	
	GFEA	316,473	13,601	
	93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	521,805	0	
	GFEA	521,805	0	
	93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	83,182	0	
	GFEA / PASS-THROUGH FROM: JAEB CENTER FOR HEALTH RESEARCH (1UK4DJ108520-01_NCE)	83,182	0	
<u>DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS</u>				
	15.156 / TRIBAL CLIMATE RESILIENCE	77,636	0	
	GGBA	77,636	0	
	15.17-17-FWF / RENEWABLE ENERGY FEASIBILITY STUDY AT FORT BERTHOLD INDIAN RESERVATION: PLANNED ACTIVITIES AND DELIVERABLE PROJECTS	4,096	0	
	GLAA / PASS-THROUGH FROM: MHA NATION (17-17-FWF)	4,096	0	
<u>DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF ECONOMIST</u>				
	10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	323,170	0	
	GGBA	323,170	0	
	10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	33,559	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6238-0876-002)	3,786	0	
	GFBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6238-0922-003)	16,501	0	
	GGBA / PASS-THROUGH FROM: UNIVERSITY OF NEBRASKA (25-6238-0922-002)	13,272	0	
<u>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH</u>				
	12.N39430-16-C-1861 / IN-DEPTH CHARACTERIZATION OF PER- AND POLYFLUOROALKYL SUBSTANCES (PFASS) OCCURRENCE, FATE, AND TRANSPORT AT AFFF-CONTAMINATED SITES	3,554	0	
	GLAA	3,554	0	
	12.N00173-19-P-0504 / EXPLAINABLE PLAN INTERVENTION	51,427	0	
	GGBA	51,427	0	
	12.19-C-2026-CSU-PHII-BASE / FUSED AUGMENTED REALITIES WITH SYNTHETIC VISION (FAR/SV) SYSTEMS FOR GROUND FORCES	93,509	0	
	GGBA / PASS-THROUGH FROM: VR REHAB, INC. (19-C-2026-CSU-PHII-BASE)	93,509	0	
	12.N00173-20-P-0179 / EXPLAINABLE AI: DOMAIN INDEPENDENT PLAN INTERVENTION	40,792	0	
	GGBA	40,792	0	
	12.W911QY1910002 / PAPER SENSOR FOR FOOD-BORNE PATHOGEN DETECTION	52,660	0	
	GGBA	52,660	0	
<u>DEPARTMENT OF AGRICULTURE, RISK MANAGEMENT AGENCY</u>				
	10.460 / RISK MANAGEMENT EDUCATION PARTNERSHIPS	27,618	0	
	GGBA	27,618	0	
<u>DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY</u>				
	12.CSM PROP 17-0298 / PHASE II: NANOPARTICLE CAPACITORS FOR MULTI-POINT INITIATION	6,901	0	
	GLAA / PASS-THROUGH FROM: AEGIS TECHNOLOGY (CSM PROP 17-0298)	6,901	0	
<u>DEPARTMENT OF DEFENSE, DEFENSE LOGISTICS AGENCY</u>				
	12.2018-504 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIFE FOR TOOLING	102,471	0	
	GLAA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	102,471	0	
	12.2018-504 / ON-DEMAND CASTING OF NET-SHAPE TITANIUM COMPONENTS FOR IMPROVED WEAPON SYSTEMS	53,013	0	
	GLAA / PASS-THROUGH FROM: ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	53,013	0	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH</u>				
	93.974 / FAMILY PLANNING SERVICE DELIVERY IMPROVEMENT RESEARCH GRANTS	461,242	71,434	
	GKAA	461,242	71,434	
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF POLICY DEVELOPMENT AND RESEARCH</u>				
	14.536 / RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION	52,332	14,237	
	GGBA	52,332	14,237	
<u>DEPARTMENT OF DEFENSE, ARMY CONTRACTING COMMAND</u>				
	12.W912HQ19P0049 / DEVELOPMENT OF ENHANCED RESOLUTION STIMULATED RAMAN SPECTROSCOPY FOR UNDERSTANDING BIOMASS DECONSTRUCTION BY THERMOPHILES	109,904	0	
	GLAA	109,904	0	
<u>DEPARTMENT OF DEFENSE, DEFENSE FINANCE AND ACCOUNTING SERVICE</u>				
	12.AMAD-CSM-01-2019 / A WEARABLE BLAST WAVE SENSING SYSTEM FOR IN-AIR AND UNDERWATER EXPLOSIONS	169,436	0	
	GLAA / PASS-THROUGH FROM: ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2019)	169,436	0	
SNAP CLUSTER		838,151,675	45,680,224	
<u>DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE</u>				
	10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	774,536,139	0	
	IHAA	668,055,026	0	
	IHAA	106,481,113	0	X
	10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	63,615,536	45,680,224	
	IHAA	63,615,536	45,680,224	
SPECIAL EDUCATION CLUSTER (IDEA)		182,252,813	164,301,015	
<u>DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES</u>				
	84.027 / SPECIAL EDUCATION GRANTS TO STATES	177,527,337	160,533,513	
	DAAA	177,527,337	160,533,513	
	84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS	4,725,476	3,767,502	
	DAAA	4,725,476	3,767,502	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER	1,323,510,073		0
<i>DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION</i>			
93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)	131,220		0
GFEA	110,566		0
GKAA	20,654		0
93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	297,236		0
GFEA	297,236		0
93.364 / NURSING STUDENT LOANS	741,131		0
GFEA	741,131		0
<i>DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID</i>			
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	7,946,155		0
GFBA	1,379,987		0
GFCA	511,529		0
GFEA	613,021		0
GGBA	1,112,750		0
GGJA	545,927		0
GJBA	168,272		0
GJCA	192,108		0
GJDA	230,502		0
GJEA	453,818		0
GJFA	17,630		0
GJGA	32,000		0
GJHA	47,775		0
GJJA	441,984		0
GJKA	226,070		0
GJLA	157,764		0
GJMA	55,400		0
GJRA	28,782		0
GJTA	26,884		0
GKAA	304,230		0
GLAA	156,028		0
GSAA	144,375		0
GTAA	601,915		0
GWAA	72,500		0
GYAA	145,580		0
GZAA	279,324		0
84.033 / FEDERAL WORK-STUDY PROGRAM	9,461,286		0
GFBA	1,148,966		0
GFCA	50,959		0
GFEA	1,685,698		0
GGBA	1,084,305		0
GGJA	316,802		0
GJBA	86,315		0
GJCA	163,713		0
GJDA	270,649		0
GJEA	413,137		0
GJFA	16,865		0
GJGA	24,819		0
GJHA	60,820		0
GJJA	486,023		0
GJKA	161,292		0
GJLA	252,973		0
GJMA	123,601		0
GJRA	109,158		0
GJTA	19,033		0
GKAA	588,314		0
GLAA	429,457		0
GSAA	153,510		0
GTAA	1,081,220		0
GWAA	171,610		0
GYAA	289,320		0
GZAA	272,727		0
84.063 / FEDERAL PELL GRANT PROGRAM	263,337,652		0
GFBA	23,574,251		0
GFCA	14,669,886		0
GFEA	19,319,544		0
GGBA	25,925,480		0
GGEA	11,042,732		0
GGJA	7,559,047		0
GJBA	5,119,439		0
GJCA	7,808,460		0
GJDA	12,588,912		0
GJEA	17,120,781		0
GJFA	1,319,166		0
GJGA	1,335,511		0
GJHA	2,183,371		0
GJJA	19,535,576		0
GJKA	10,019,216		0
GJLA	6,788,046		0
GJMA	2,704,684		0
GJRA	1,948,832		0
GJTA	1,016,672		0
GKAA	12,695,952		0
GLAA	3,529,780		0
GSAA	5,658,599		0
GTAA	30,525,025		0
GWAA	2,331,696		0
GYAA	4,006,205		0
GZAA	13,010,789		0
84.038 / FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	49,131,295		0
GFBA	23,548,721		0
GFEA	685,506		0
GGBA	9,291,659		0
GGJA	2,679,209		0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
FEDERAL AGENCY, MAJOR SUBDIVISION			
CFDA OR OTHER ID NUMBER / PROGRAM NAME			
STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)			
GKAA	1,618,199		0
GLAA	2,997,854		0
GTAA	7,537,137		0
GWAA	773,010		0
84.268 / FEDERAL DIRECT STUDENT LOANS	992,354,231	0	0
GFBA	148,224,927		0
GFCA	56,910,862		0
GFEA	177,911,579		0
GGBA	167,425,287		0
GGEA	82,450,521		0
GGJA	18,268,931		0
GJBA	9,974,850		0
GJCA	7,332,850		0
GJDA	11,270,090		0
GJEA	24,669,528		0
GJFA	1,166,768		0
GJGA	777,521		0
GJHA	1,569,407		0
GJJA	12,772,170		0
GJKA	8,200,164		0
GJLA	8,719,981		0
GJMA	1,519,982		0
GJRA	2,455,489		0
GJTA	1,818,053		0
GKAA	65,544,330		0
GLAA	32,978,904		0
GSAA	11,113,823		0
GTAA	67,876,025		0
GWAA	12,968,167		0
GYAA	20,163,519		0
GZAA	38,270,503		0
84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	104,038	0	0
GFEA	52,636		0
GGJA	22,259		0
GTAA	29,143		0
84.408 / POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	5,829	0	0
GGBA	5,829		0
TRANSIT SERVICES PROGRAMS CLUSTER	4,218,396	4,018,431	0
<i>DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION</i>			
20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	4,218,396	4,018,431	0
HAAA	4,218,396	4,018,431	0
TRIO CLUSTER	15,469,815	0	0
<i>DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION</i>			
84.042 / TRIO STUDENT SUPPORT SERVICES	6,491,041	0	0
GFBA	438,732		0
GFEA	241,703		0
GGBA	436,306		0
GGJA	352,607		0
GJCA	575,597		0
GJDA	295,690		0
GJEA	238,147		0
GJHA	243,903		0
GJJA	555,007		0
GJKA	342,751		0
GJLA	268,520		0
GJMA	549,872		0
GJRA	288,774		0
GKAA	271,526		0
GSAA	584,185		0
GTAA	311,760		0
GYAA	286,417		0
GZAA	209,544		0
84.047 / TRIO UPWARD BOUND	5,172,954	0	0
GFBA	491,784		0
GGBA	723,713		0
GGJA	704,766		0
GJCA	325,482		0
GJEA	233,306		0
GJKA	782,404		0
GJMA	285,278		0
GKAA	249,024		0
GSAA	284,801		0
GTAA	430,394		0
GYAA	662,002		0
84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	775,427	0	0
GFBA	255,131		0
GFEA	229,848		0
GKAA	290,448		0
84.044 / TRIO TALENT SEARCH	1,109,549	0	0
GGBA	449,386		0
GGJA	311,586		0
GSAA	348,577		0
84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS	1,920,844	0	0
GGBA	621,441		0
GGJA	480,870		0
GJDA	818,533		0
WIOA CLUSTER	27,569,629	19,642,764	0
<i>DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION</i>			
17.258 / WIOA ADULT PROGRAM	5,415,288	2,929,812	0
KADA	3,185,553	2,317,096	0
KAAA	302,221		0
KARA	1,927,514		612,716
17.259 / WIOA YOUTH ACTIVITIES	9,657,744	7,137,762	0
KADA	7,355,529	6,523,597	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

PROGRAM CLUSTER	FEDERAL AGENCY, MAJOR SUBDIVISION	CFDA OR OTHER ID NUMBER / PROGRAM NAME	STATE AGENCY / PASS-THROUGH ENTITY AND OTHER ID NUMBER (IF RECEIVED AS SUBRECIPIENT)	TOTAL EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	COVID-19 EMERGENCY ACTS
	KAAA			319,548		0
	KARA			1,982,667	614,165	
	17.278	/ WIOA DISLOCATED WORKER FORMULA GRANTS		12,496,597	9,575,190	
	KADA			10,580,861	9,303,830	
	KAAA			477,242		0
	KARA			1,438,494	271,360	
Grand Total				\$ 17,981,825,513	\$ 2,378,462,154	

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 1 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the State to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Indirect Costs

The State of Colorado does not elect to charge a statewide de minimis rate of 10% of modified total direct costs.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. COVID-19 Emergency Acts Expenditures

The expenditures related to COVID-19 Emergency Acts are identified with an "X" in the "COVID-19 EMERGENCY ACTS" column.

Note 5. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended \$4,430,587,317 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$2,974,457,407 and \$1,456,129,910, respectively.

Note 6. Fire Management Assistance Grant

The State Department of Public Safety reported expenditures of \$5,137,067 for grant 97.046 - Fire Management Assistance Grant. This amount is related to reimbursements received in Fiscal Year 2020 for expenditures incurred in prior fiscal years.

Note 7. Discretely Presented Component Units

Legally separate entities are included in the Comprehensive Annual Financial Report of the State of Colorado as discretely presented component units (DPCUs). However, this schedule does not reflect federal expenditures incurred by the State's DPCUs.

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Note 8. Loan Balances for Federal Loan Programs

Federal student loan programs administered directly by Colorado institutions of higher education and the balances of directly administered loans outstanding as of June 30, 2020 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	CFDA Number	Dept Code	Outstanding Balance 6/30/20
Federal Family Education Loans	84.032	GDA A	\$5,403,336,314
Program Total			5,403,336,314
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	23,548,721
	84.038	GFEA	2,730,524
	84.038	GGBA	7,852,936
	84.038	GGJA	2,376,399
	84.038	GJTA	8,503
	84.038	GKAA	3,686,727
	84.038	GLAA	2,463,715
	84.038	GTAA	5,536,678
	84.038	GWAA	773,010
	84.038	GZAA	529,561
Program Total			49,506,774
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	681,774
	93.264	GKAA	1,035,277
Program Total			1,717,051
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	GFEA	2,327,247
Program Total			2,327,247
Nursing Student Loans	93.364	GFEA	2,414,549
Program Total			2,414,549
Total Loans Outstanding Balance			\$5,459,301,935

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Note 9. State Department Codes and Names

Dept Code	Dept Description	Dept Code	Dept Description
AADA	DIVISION OF CENTRAL SERVICES	GJLA	RED ROCKS COMMUNITY COLLEGE
BCAA	CONSERVATION BOARD	GJMA	TRINIDAD STATE JUNIOR COLLEGE
BDAA	AGRICULTURAL SERVICES CONSERVATION	GJRA	NORTHEASTERN JUNIOR COLLEGE
BEAA	AGRICULTURAL SERVICES ANIMAL	GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GKAA	UNIVERSITY OF NORTHERN COLORADO
BMAA	AGRICULTURAL MARKETS DIVISION	GLAA	COLORADO SCHOOL OF MINES
BPAA	AGRICULTURAL SERVICES PLANT	GSAA	FORT LEWIS COLLEGE
CAAA	DEPARTMENT OF CORRECTIONS	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
CFAA	CORRECTIONAL INDUSTRIES	GWAA	WESTERN STATE COLORADO UNIVERSITY
DAAA	DEPARTMENT OF EDUCATION	GYAA	ADAMS STATE UNIVERSITY
DACA	STATE CHARTER SCHOOL INSTITUTE	GZAA	COLORADO MESA UNIVERSITY
DBAA	SCHOOL FOR THE DEAF AND BLIND	HAAA	DEPARTMENT OF TRANSPORTATION
EAAA	OFFICE OF THE GOVERNOR	HTBA	STATEWIDE BRIDGE ENTERPRISE
EBBA	COMMISSION ON COMMUNITY SERVICE	IHAA	DEPARTMENT OF HUMAN SERVICES
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	JAAA	JUDICIAL BRANCH
EFAA	COLORADO ENERGY OFFICE	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
FEDA	AIR POLLUTION CONTROL DIVISION	KADA	DIVISION OF EMPLOYMENT AND TRAINING
FEEA	HAZARDOUS MATERIALS AND WASTE MGMT DIVISION	KAFA	LABOR MARKET INFORMATION
FEFA	ENVIRONMENTAL HEALTH AND SUSTAINABILITY DIVISION	KARA	COLORADO RURAL WORKFORCE CONSORTIUM
FEGA	WATER QUALITY CONTROL DIVISION	KATA	DIVISION OF OIL AND PUBLIC SAFETY
FHHA	DISEASE CONTROL AND ENVIRONMENTAL EPIDEMIOLOGY DIV	KAVA	DIVISION OF VOCATIONAL REHABILITATION
FHIA	HEALTH AND ENVIRONMENTAL INFO AND STATISTICS DIV	LAAA	DEPARTMENT OF LAW
FHKA	LABORATORY SERVICES DIVISION	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
FHJA	OFFICE OF EMERGENCY PREPAREDNESS AND RESPONSE	NHAA	DIVISION OF HOUSING
FHLA	PREVENTION SERVICES DIVISION	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
FHMA	HEALTH FACILITIES AND EMERGENCY MEDICAL SERVICES DIV	NLAA	DIVISION OF LOCAL GOVERNMENT
GAAA	DEPARTMENT OF HIGHER EDUCATION	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
GCAA	HISTORY COLORADO	PAAA	DEPARTMENT OF NATURAL RESOURCES
GDAA	COLLEGE ASSIST	PDAA	WATER CONSERVATION BOARD
GFBA	UNIVERSITY OF COLORADO - BOULDER	PEAA	DIVISION OF WATER RESOURCES
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PHAA	OIL AND GAS CONSERVATION COMMISSION
GFEA	UNIVERSITY OF COLORADO - DENVER	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GFFA	UNIVERSITY OF COLORADO - UNIIVERSITY PHYSICIANS, INC	PMAA	DIVISION OF PARKS AND WILDLIFE
GGBA	COLORADO STATE UNIVERSITY	RBAA	COLORADO STATE PATROL
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	RDA	DIVISION OF CRIMINAL JUSTICE
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	REAA	COLORADO BUREAU OF INVESTIGATION
GJBA	ARAPAHOE COMMUNITY COLLEGE	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJCA	COMMUNITY COLLEGE OF AURORA	SDAA	CIVIL RIGHTS DIVISION
GJDA	COMMUNITY COLLEGE OF DENVER	SFAA	DIVISION OF INSURANCE
GJEA	FRONT RANGE COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJFA	LAMAR COMMUNITY COLLEGE	SJAA	PHARMACY BOARD
GJGA	MORGAN COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJHA	OTERO COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJJA	PIKES PEAK COMMUNITY COLLEGE	VAAA	DEPARTMENT OF STATE
GJKA	PUEBLO COMMUNITY COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION

APPENDIX



FEDERAL SINGLE AUDIT RECOMMENDATION LOCATOR

Per 2 CFR 200.515(d)(2), (3), we submit the following summary of Federal and Financial Findings and the respective locations of the recommendations. Due to audit complications related to the COVID-19 pandemic, this year's report is issued as two separate volumes: the Fiscal Year 2020 Statewide Financial Audit (SFA), which was released in March 2021; and this report, the Fiscal Year 2020 Statewide Single Audit (SSA). This recommendation locator refers to findings contained in both volumes.

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF EDUCATION						
2020-001	SFA II-7	<p>The Department of Education (Department) should improve its internal controls over—and ensure its statutory compliance with—the recording of expenses to the Public School Finance Act (Act) rescission funds by (a) Evaluating the Act to define and document in policies and procedures the specific types of Department purchases that may be covered by the Act’s rescission funds, then training Department employees on those policies and procedures, (b) Reviewing employee salary and benefit allocations to ensure that amounts recorded to the rescission appropriation support the administration of the Act, and (c) ensuring that Personnel Action Forms for employees contain all required levels of approvals.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE	A 6/2022 B 6/2022 C 6/2022	N/A
2020-072	SSA II-235	<p>The Department of Education (CDE) should improve its controls over the Coronavirus Relief Fund (CRF) program by developing, documenting, and implementing subrecipient monitoring procedures to ensure compliance with the federal subrecipient monitoring requirements. This should include (a) communicating with the Office of the State Controller (OSC) to confirm the specific monitoring procedures the OSC is performing, and modifying CDE’s procedures as necessary and (b) documenting procedures for reviewing subrecipients’ expenditures to ensure they were allowable for the CRF program.</p> <p>MATERIAL WEAKNESS</p>	21.019 (L)(M) USDT	A AGREE B AGREE	A 12/2021 B 12/2021	Jennifer Okes 303-866-2996

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
OFFICE OF THE GOVERNOR						
2020-002	SFA II-18	<p>The Office of the Governor (Office) should improve its internal controls over financial reporting by (a) Developing and implementing policies and procedures for preparing and reviewing fiscal year-end exhibits submitted to the Office of the State Controller to ensure the exhibits are accurate and complete, (b) Developing and implementing policies and procedures requiring the completion of a fiscal year-end reconciliation between its bank balances and the Colorado Operations Resource Engine (CORE) to ensure they are properly recorded in CORE and reported on the Exhibit M, (c) Developing and implementing policies and procedures for Office of Economic Development and International Trade advanced-industry grants to ensure expenditures and advances are accurately recorded in CORE. These policies and procedures should include a process for reviewing the annual reports submitted by the grantees and ensuring grantees report grant advances and expenditures consistently, (d) Completing its review of the 222 advanced-industry grants that remained open as of June 30, 2020, and making any necessary adjustments in CORE, and (e) Requiring Office staff to attend training on Governmental Accounting Standards Board requirements related to advances, as applicable.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 10/2021 B 10/2021 C 6/2021 D 6/2021 E 6/2021	N/A
2020-003	SFA II-23	<p>The Governor's Office of Information Technology (OIT) should work with the Department of Revenue to improve GenTax and the Drivers' License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) IT controls and further protect Federal Tax Information data by (a) Mitigating the problems identified in PART A of the confidential finding and (b) Mitigating the problems identified in PART B of the confidential finding.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE	A 6/2021 B 8/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-004	SFA II-27	The Governor's Office of Information Technology (OIT) should strengthen information security controls over the State's information systems and resources by (a) Mitigating the information security problem noted in confidential finding PART A and (b) Mitigating the information security problem noted in confidential finding PART B. MATERIAL WEAKNESS	N/A	A PARTIALLY AGREE B AGREE	A 6/2021 B 8/2020	N/A
2020-005	SFA II-30	The Governor's Office of Information Technology (OIT) should strengthen information security controls over the GenTax and the Drivers' License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) systems by discontinuing the current practice to ensure compliance with Colorado Information Security Policies. SIGNIFICANT DEFICIENCY	N/A	DISAGREE	N/A	N/A
2020-006	SFA II-33	The Governor's Office of Information Technology (OIT) should comply with Internal Revenue Service Publication 1075 and OIT Cyber Policies by resolving the issues encountered during the deployment and coding issues in its enterprise wide access management system to ensure appropriate account management controls are in place and operating effectively, including the operating system automatically disabling user accounts after 90 days of inactivity. SIGNIFICANT DEFICIENCY	N/A	AGREE	9/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-007	SFA II-36	The Governor's Office of Information Technology (OIT) should implement information security controls over GenTax to ensure compliance with applicable laws, regulations, and policies by working with the Department of Revenue by (a) Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding, (b) Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding, and (c) Implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 1/2021 B 5/2021 C 6/2021	N/A
2020-008	SFA II-39	The Governor's Office of Information Technology (OIT) should ensure physical access management processes are effective and comply with Colorado Information Security Policies and OIT Cyber Policies by (a) Prioritizing staff to finalize the draft Standard Operating Procedure over physical access to mitigate the specific related problems noted in the confidential finding and (b) Developing final procedures and entering into a written agreement over physical access to mitigate the specific related problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A PARTIALLY AGREE B PARTIALLY AGREE	A 6/2021 B 6/2021	N/A
2020-009	SFA II-43	The Governor's Office of Information Technology should work with the Pandemic Unemployment Assistance vendor, as applicable, to mitigate the problem noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	AGREE	2/2021	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-010	SFA II-44	<p>The Governor's Office of Information Technology should strengthen information security controls by (a) Implementing recommendation PART A as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding, (b) Implementing recommendation PART B as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding, (c) Implementing recommendation PART C as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding, and (d) Implementing recommendation PART D as noted in the confidential finding to mitigate the specific related problems noted in the confidential finding.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE C AGREE D DISAGREE	A IMPLEMENTED B 6/2021 C 8/2020 D N/A	N/A
2020-011	SFA II-44	<p>The Governor's Office of Information Technology (OIT) should work with the Department of Labor and Employment to improve information security controls over the Colorado Unemployment Benefits System (CUBS), the Colorado Automated Tax System (CATS), and the Colorado Labor and Employment Accounting Resource (CLEAR), and to comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by (a) Mitigating the information security problem noted in the confidential finding PART A, (b) Mitigating the information security problem noted in the confidential finding PART B, (c) Mitigating the information security problem noted in the confidential finding PART C, and (d) Mitigating the information security problem noted in the confidential finding</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE D AGREE	A 8/2020 B 9/2020 C 10/2020 D 6/2021	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-059	SSA II-174	<p>The Governor's Office of Information Technology should improve the Automated Child Support Enforcement System's information security controls by (a) mitigating the information security problems noted in the confidential finding PART A, (b) mitigating the information security problems noted in the confidential finding PART B, (c) mitigating the information security problems noted in the confidential finding PART C, (d) mitigating the information security problems noted in the confidential finding PART D, and (e) mitigating the information security problems noted in the confidential finding PART E. (f) mitigating the information security problems noted in the confidential finding PART F, (g) mitigating the information security problems noted in the confidential finding PART G; and (h) mitigating the information security problems noted in the confidential finding PART H.</p> <p>MATERIAL WEAKNESS</p>	93.563 (A)(B) HHS	A AGREE B AGREE C AGREE D AGREE E AGREE F AGREE G AGREE H AGREE	A 7/2021 B 7/2021 C 7/2021 D 7/2021 E 7/2021 F 7/2021 G 7/2021 H 7/2021	Andrea Eurich 303-866-2732
2020-061	SSA II-180	<p>The Governor's Office of Information Technology should improve computer operational processes of the Automated Child Support Enforcement System by reprioritizing staff and working with key Department of Human Services' personnel to ensure compliance with all applicable state and federal information security requirements by (a) mitigating the problems identified in PART A of the confidential finding, (b) mitigating the problems identified in PART B of the confidential finding, and (c) mitigating the problems identified in PART C of the confidential finding</p> <p>MATERIAL WEAKNESS</p>	93.563 (A)(B) HHS	A AGREE B AGREE C AGREE	A 3/2021 B 3/2021 C 3/2021	Andrea Eurich 303-866-2732
2020-063	SSA II-183	<p>The Governor's Office of Information Technology should improve vendor management oversight of the Automated Child Support Enforcement System by (a) mitigating the problem identified in PART A of the confidential finding, (b) mitigating the problem identified in PART B of the confidential finding, (c) mitigating the problem identified in PART C of the confidential finding, and (d) mitigating the problem identified in PART D of the confidential finding.</p> <p>MATERIAL WEAKNESS</p>	93.563 (A)(B) HHS	A AGREE B AGREE C AGREE D AGREE	A 4/2021 B 4/2021 C 4/2021 D 4/2021	Andrea Eurich 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-065	SSA II-187	The Governor's Office of Information Technology should improve IT controls over the Low Income Energy Assistance Program system by mitigating the system security problems identified in the confidential finding. MATERIAL WEAKNESS	93.568 (E) HHS	AGREE	6/2021	Andrea Eurich 303-866-2732
HEALTH CARE POLICY AND FINANCING						
2020-012	SFA II-51	The Department of Health Care Policy and Financing should improve its internal controls over the accounting and reporting of capital assets by (a) Ensuring a comprehensive process is in place to analyze future information system costs to identify costs related to system enhancements and modifications that increase the efficiency of its computer software projects that should be capitalized. This process should include steps to calculate any amortization of capitalized assets that should be recorded in the State's accounting system and (b) Implementing an effective review process over the expenditure or capitalization and amortization of software-related assets to ensure entries made to the State's accounting system are complete and accurate, and are in accordance with Governmental Accounting Standards Board Statement No. 51, the Office of the State Controller's Fiscal Procedures Manual, and State Fiscal Rules. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 6/2021 B 6/2021	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-013	SFA II-56	<p>The Department of Health Care Policy and Financing (Department) should strengthen internal controls over financial reporting by (a) Ensuring that the service organization for the Business Intelligence and Data Management System (BIDM) complies with contract requirements to perform and provide an annual System and Organization Control (SOC) 1, Type II audit, (b) Developing, documenting, and implementing Department policies and procedures that outline the acceptable methods for making contract changes and when to use contract amendments or the transmittal process; and, (c) Ensuring that staff are properly trained on their responsibilities related to the SOC audit reporting requirements, and ensuring that they understand the controls their service organizations have designed, implemented, and operate over relevant operational processes and how they impact the Department's own internal control system.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(L)(N) HHS</p>	<p>A PARTIALLY AGREE B DISAGREE C PARTIALLY AGREE</p>	<p>A 9/2020 B N/A C IMPLEMENTED</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2020-014	SFA II-63	<p>The Department of Health Care Policy and Financing should improve internal controls over financial reporting by developing, documenting, implementing, and communicating a process for conducting annual reviews of the Colorado interChange's System and Organization Controls (SOC) 1, Type II reports to determine if any issues have been noted and whether actions are necessary to remediate these issues.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.767 93.778 (A)(B)(N) HHS</p>	<p>AGREE</p>	<p>7/2021</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-034	SSA II-26	<p>The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medicaid eligibility to ensure compliance with state and federal regulations by (a) Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites to ensure that caseworkers are maintaining the required documentation to support eligibility, correctly calculating resources and resource thresholds, entering information correctly into Colorado Benefits Management System (CBMS), verifying income to the supporting documentation, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit, (b) Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that Medicaid eligibility is processed in accordance with federal regulations and federal grant requirements; and (c) researching and resolving CBMS system issues to ensure that it is using the correct income information and income thresholds in determining eligibility, eligibility is reconciled between CBMS and Colorado interChange, buy-in premiums are assessed, and any issues related to the transfer of inaccurate information from the Social Security Administration.</p> <p>MATERIAL WEAKNESS</p>	<p>93.778 (A)(B)(E) HHS</p>	<p>A AGREE B AGREE C PARTIALLY AGREE</p>	<p>A 7/2022 B 7/2022 C 12/2022</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

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2020-035	SSA II-38	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid and Children’s Basic Health Plan (CBHP) payments for deceased beneficiaries by (a) establishing and implementing written policies and procedures to monitor payments to deceased beneficiaries, recover any overpayments, and to ensure compliance with state and federal regulations, (b) researching and resolving the Colorado interChange system (Colorado interChange) issues to ensure that all Medicaid and CBHP payments are stopped and recovered after a beneficiary’s date of death and developing a process to detect when Colorado interChange is not recovering payments on behalf of deceased beneficiaries; and (c) researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with state requirements.	93.778 93.767 (A)(B)(E) HHS	A AGREE B AGREE C AGREE	A 7/2022 B 7/2022 C 7/2022	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
		MATERIAL WEAKNESS				

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-036	SSA II-55	<p>The Department of Health Care Policy and Financing should improve its internal controls over Children’s Basic Health Plan (CBHP) payments by (a) resolving Colorado Benefits Management System (CBMS) programming issues to ensure that CBHP annual enrollment fees are being calculated correctly including when a beneficiary moves between programs, and to disallow benefits if the annual enrollment fee is not paid prior to enrollment in the program, (b) educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites, to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required identity and citizenship status, and obtaining and verifying income reported by the beneficiary, (c) establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that CBHP eligibility is processed in accordance with federal regulations and federal grant requirements, (d) researching and resolving the CBMS and Colorado interchange system interface issues to ensure that the Colorado interChange system only pays providers capitation payments on behalf of eligible beneficiaries, (e) identifying and correcting any additional cases affected by the system issues noted in our audit; and (f) researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with federal and state regulations.</p> <p>MATERIAL WEAKNESS</p>	93.767 (A)(B)(E) HHS	A AGREE B PARTIALLY AGREE C AGREE D PARTIALLY AGREE E AGREE F PARTIALLY AGREE	A 7/2022 B 7/2022 C 7/2022 D 12/2022 E 7/2022 F IMPLEMENTED	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-037	SSA II-67	<p>The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid and Children’s Basic Health Plan (CBHP) overpayments and comply with the related payment and reporting requirements by (a) providing adequate training to staff to ensure timely documentation and communication of recovery information between the Program Integrity Division and the Controller Division related to reporting and refunding of overpayments within 1 year of the date of discovery in accordance with federal regulation. Additionally, the training should focus on proper tracking and reporting of overpayments for Medicaid and CBHP, timely processing of recovery of overpayments, processing checks timely, and correct refunding of the federal share of these overpayments on CMS quarterly reports, (b) developing and implementing written policies and procedures to ensure that all necessary information required to correctly track Medicaid and CBHP overpayments is included on the tracking spreadsheet and recovered overpayments are refunded and reported to Centers for Medicare and Medicaid Services (CMS) within the 1 year of the discovery date, in accordance with federal regulations, (c) reporting recovered overpayments accurately in Colorado Operations Resource Engine (CORE) to enable the Department to report these overpayments under the correct federal reporting lines in CMS quarterly reports; (d) implementing a supervisory review over the tracking spreadsheet and CORE overpayment recovery account codes to ensure completeness and accuracy of information to support timely recovery and reporting of overpayments by the divisions.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(L)(N) HHS</p>	<p>A AGREE B AGREE C AGREE D AGREE</p>	<p>A 7/2022 B 7/2022 C 7/2022 D 7/2022</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

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2020-038	SSA II-76	<p>The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over presumptive eligibility by (a) developing and implementing formal written policies and procedures detailing the requirements for completion of site reviews, maintenance of supporting documentation, timely training for failed PE site staff, and performance of timely re-certification of presumptive eligibility (PE) sites, (b) developing an effective tracking mechanism to identify and monitor PE sites that are due for re-certification every 2 years and ensuring the re-certifications are performed; (c) Resolving Colorado Benefits Management Systems (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in regular Medicaid or Children's Basic Health Plan program and ensuring CBMS displays consistent applicant information between various screens.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(E) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2022 B 7/2022 C IMPLEMENTED</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2020-039	SSA II-87	<p>The Department of Health Care Policy and Financing (Department) should improve its internal controls over the Medicaid and Children's Basic Health Plan provider eligibility determination to ensure that it complies with federal and state requirements by (a) improving the Department's review process of provider licenses to ensure the license information in the Department of Regulatory Agencies (DORA) license database matches the license information in the Colorado interChange system and ensuring timely termination and imposing restrictions for the provider's whose licenses are suspended or expired, (b) updating the current policies and procedures to match Centers for Medicare and Medicaid Services guidance to ensure there is adequate documentation of the determinations for providers with license limitations; and (c) effectively training and monitoring its fiscal agent to ensure that copies of active licenses are maintained and provider license information in the Colorado interChange system matches the information in DORA's license database.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.767 93.778 (A)(B)(N) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2022 B 7/2022 C 7/2022</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

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2020-040	SSA II-92	The Department of Health Care Policy and Financing should ensure it has strong internal controls over and complies with requirements related to the National Correct Coding Initiative (NCCI) process for the federal Medicaid program by incorporating all required confidentiality agreement provisions within its contract with its fiscal agent. SIGNIFICANT DEFICIENCY	93.778 (N) HHS	AGREE	12/2021	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2020-041	SSA II-96	The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number, (b) researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems, (c) effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program; and (d) researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations. MATERIAL WEAKNESS	93.767 93.778 (A)(B)(E) HHS	A AGREE B AGREE C AGREE D DISAGREE	A 7/2022 B 12/2022 C 7/2021 D N/A	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-042	SSA II-97	<p>The Department of Health Care Policy and Financing should improve its internal controls over Medicaid claims payments by (a) researching and resolving the Colorado Benefits Management System, TRAILS, and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries, (b) identifying and correcting any additional cases affected by the system issues noted in our audit; and (c) determining if any of the overpayments made to providers on behalf of ineligible beneficiaries noted through the audit are recoverable and, if so, collect them in accordance with state statute.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(E) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2021 B 7/2021 C 7/2021</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2020-043	SSA II-97	<p>The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by (a) working with the Department of Human Services and Governor's Office of Information Technology, as appropriate, to evaluate and institute, if feasible, a system check within Colorado Benefits Management System (CBMS) to flag for review or disallow the same Social Security Number or multiple State IDs to be used by more than one beneficiary to prevent multiple accounts within CBMS, (b) improving the effectiveness of training and monitoring of the local counties and Medical Assistance (MA) sites to ensure that caseworkers are not creating new cases when they are attempting to update a beneficiary's information to an already existing case file. This should include focused training for the local counties and MA sites on identifying and merging any duplicate case files existing within CBMS; and (c) working with the Department of Human Services, as appropriate, to evaluate and develop, if feasible, an effective beneficiary payment verification process in Colorado interChange to ensure that payments are not made on behalf of multiple individuals using the same State ID and date of birth. This should include researching the claims payments that were identified during our audit to determine whether or not these were appropriate payments in accordance with federal regulations.</p> <p>MATERIAL WEAKNESS</p>	<p>93.778 (A)(B)(E) HHS</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 7/2022 B 7/2021 C 7/2021</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-044	SSA II-97	<p>The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children’s Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by (a) working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers, (b) establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), (c) formalizing the Department’s monitoring policies and procedures called Provider Enrollment Audit Process over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance; (d) ensuring that Colorado interChange displays provider information consistently throughout the system.</p> <p>MATERIAL WEAKNESS</p>	<p>93.767 93.778 (A)(B)(N) HHS</p>	<p>A AGREE B DISAGREE C AGREE D DISAGREE</p>	<p>A 7/2022 B 7/2022 C 7/2022 D N/A</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2020-045	SSA II-98	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over the monitoring of provider health and safety standards by (a) implementing and following its current policy for monitoring the Colorado Department of Public Health and Environment’s standard surveys and certifications throughout the fiscal year to ensure compliance with state and federal regulations; and (b) developing and implementing a mechanism to proactively identify delays in standard surveys and certifications of skilled nursing facilities.</p> <p>MATERIAL WEAKNESS</p>	<p>93.777 (A)(B)(N) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 7/2020 B 7/2020</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-046	SSA II-98	<p>The Department of Health Care Policy and Financing (Department) should improve its internal controls over the timely processing of medical claims paid by Medicaid Managed Care Entities (MCEs) by (a) instituting an adequate contract review process to ensure appropriate provisions, including timing specifications for claims payments to providers, are included in all Prepaid Inpatient Health Plan contracts to ensure compliance with Department requirements, (b) developing and implementing formal written monitoring policies and procedures over the timely processing of claims payments to ensure that the Department and MCEs are in compliance with federal regulations and Department processes; and (c) incorporating provisions within all MCE contracts to deliver timely payment reports for the Department's review to ensure compliance with federal regulations and Department processes.</p> <p>SIGNIFICANT DEFICIENCY</p>	93.778 (A)(B) HHS	A AGREE B AGREE C AGREE	A 7/2021 B 7/2021 C 7/2021	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-047	SSA II-98	<p>The Department of Health Care Policy and Financing should improve its internal controls over subrecipient monitoring for Medicaid and the Children’s Basic Health Plan (CBHP) by, (a) implementing an effective secondary review process by the program division directors over the Department’s program contract administrators to ensure that the Subrecipient versus Contractor Determination Tool is completed, subrecipient and contractor determinations are accurately reported in the State’s financial accounting system, the Colorado Operations Resource Engine, and that the required risk assessments are performed for all identified subrecipients as required by the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Department’s procedures, and (b) establishing a process to reconcile subrecipients identified by the program contract administrators with those identified by the Controller Division for Medicaid and CBHP prior to awarding federal funds to the subrecipients to ensure that payments are reported accurately on the Exhibit K1, Schedule of Federal Assistance, in accordance with the Office of the State Controller’s Fiscal Rules and Instructions for Exhibits and, ultimately, to the federal government on the State’s Schedule of Expenditures of Federal Awards.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.767 93.778 (M) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 7/2021 B 7/2020</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>
2020-048	SSA II-99	<p>The Department of Health Care Policy and Financing (Department) should improve its internal controls over personnel costs by, (a) implementing the Time/Effort Reporting Policy as an interim tracking mechanism for all staff time to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations under Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards while it awaits the implementation of the State’s new timekeeping system, and (b) updating the Department’s current policies and procedures to specify time requirements for the direct supervisors to review and sign periodic certifications</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.767 93.778 (B) HHS</p>	<p>A AGREE B AGREE</p>	<p>A 7/2020 B 7/2020</p>	<p>Donna Kellow 303-866-3676</p> <p>Greg Tanner 303-866-2764</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION						
2020-073	SSA II-236	The Department of Higher Education (DHE) should improve its controls over the Coronavirus Relief Fund program by developing, documenting, and implementing subrecipient monitoring procedures to ensure compliance with the federal subrecipient monitoring requirements. This should include (a) performing risk assessments over its subrecipients to determine the appropriate level of monitoring, (b) communicating with the Office of the State Controller (OSC) to confirm the DHE's understanding of the specific monitoring procedures the OSC is performing, if any, and modifying DHE's procedures as necessary; and (c) reviewing the information on the Exhibit K1 to ensure it is accurate and complete, and coordinating with the OSC when they receive new federal funding to determine how they should report the information on the Exhibit K1. MATERIAL WEAKNESS	21.019 (M) USDT	A AGREE B AGREE C AGREE	A 9/2021 B 9/2021 C 9/2021	Trisha Esquibel 303-974-2481
DEPARTMENT OF HIGHER EDUCATION – ADAMS STATE UNIVERSITY						
2020-015	SFA II-73	Adams State University should continue to improve its internal controls over financial activities by (a) Enhancing its fiscal year-end reconciliation and exhibit preparation procedures to ensure the accurate preparation of financial statements and exhibits in accordance with the Office of the State Controller's Fiscal Procedures Manual, and (b) Ensuring effective overall supervisory reviews and approvals are in place for fiscal year-end accounting and reporting processes to identify and correct any errors in the financial statements. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 8/2021 B 8/2021	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION – COLORADO COMMUNITY COLLEGE SYSTEMS						
2020-049	SSA II-111	The Colorado Community College System should ensure that PCC complies with federal requirements and grant agreements for the Higher Education Emergency Relief Fund by (a) Enforcing internal controls which require that all expenditures charged to federal grants be for allowable expenditures, and that the expenditures be reviewed by two individuals and properly recorded in the accounting system and (b) Ensuring that all federal program expenditures include required supporting documentation. SIGNIFICANT DEFICIENCY	84.425 (A)(B) ED	A AGREE B AGREE	A 2/2021 B 2/2021	Lisa Grefrath, CCCS System Controller 303-595-1575 Jonnie Martin, Controller PCC 719-549-3327
DEPARTMENT OF HIGHER EDUCATION – METROPOLITAN STATE UNIVERSITY						
2020-016	SFA II-79	Metropolitan State University of Denver should improve its internal controls over unusual and significant accounting transactions by fully executing its existing policies and procedures, including allocating the appropriate level of resources to research and implement required accounting procedures, while ensuring that all related transactions are correctly recorded and reported. MATERIAL WEAKNESS	N/A	AGREE	2/2021	N/A
2020-050	SSA II-115	Metropolitan State University of Denver should strengthen its internal controls over and ensure it complies with federal Higher Education Emergency Relief Funds Program’s (HEERF) reporting requirements for the Student Aid portion of the HEERF grant by developing and implementing policies and procedures for identifying and researching the specific reporting requirements and ensuring that staff submit the required reports within federally required timeframes. SIGNIFICANT DEFICIENCY	84.425 (L) ED	AGREE	1/2021	Mary Saucedo 303-605-7350

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION – UNIVERSITY OF COLORADO						
2020-017	SFA II-85	The University of Colorado should improve vendor management and data center physical security controls by (a) Mitigating the problems identified in PART A of the confidential finding (b) Mitigating the problems identified in PART B of the confidential finding; and (c) Mitigating the problems identified in PART C of the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 12/2020 B 4/2021 C 10/2020	N/A
2020-018	SFA II-88	The University of Colorado’s University Information Services unit should improve PeopleSoft access management controls and ensure compliance with University IT procedures and standards by (a) Mitigating the problems identified in PART A of the confidential finding; and (b) Mitigating the problems identified in PART B of the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 11/2020 B 12/2020	N/A
2020-019	SFA II-90	The University of Colorado should improve PeopleSoft change management controls by (a) Mitigating the problems identified in PART A of the confidential finding and (b) Mitigating the problems identified in PART B of the confidential finding. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 12/2020 B 12/2020	N/A
2020-051	SSA II-122	The University of Colorado System should strengthen its internal controls over reporting and ensure it complies with the Higher Education Emergency Relief Funds Program's reporting requirements by requiring the Colorado Springs campus to develop policies and procedures for identifying and researching the specific requirements and ensuring that staff submit the required reports within federally required timeframes. SIGNIFICANT DEFICIENCY	84.425 (L) ED	AGREE	1/2021	Robert Kuehler 303-837-2112

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION – WESTERN COLORADO UNIVERSITY						
2020-020	SFA II-95	Western Colorado University should improve its internal controls over cash accounts by (a) Establishing a procedure that specifies a required timeframe for preparation and supervisory review of bank account reconciliations and (b) Assigning back-up responsibility for preparation of bank account reconciliations in the event of staffing vacancies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 7/2020 B 7/2020	N/A
DEPARTMENT OF HUMAN SERVICES						
2020-021	SFA II-100	The Department of Human Services should improve IT controls and safeguard information contained in the Colorado Personnel Payroll System by mitigating the information security problem identified in the confidential recommendation. SIGNIFICANT DEFICIENCY	N/A	AGREE	9/2020	N/A
2020-022	SFA II-101	The Department of Human Services (Department) should improve its internal controls over payroll by (a) Enforcing the Department’s policy requiring that employees certify and supervisors approve timesheets within the timeframes specified in the Certified Timesheet Guidelines; (b) Implementing a process for tracking employees’ and supervisors’ completion of payroll-related training and for following up to ensure training completion, as applicable, and (c) Creating and implementing a periodic review process to ensure that unit timekeepers maintain all signed and certified timesheets according to the guidelines. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 7/2020 B 7/2020 C 7/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-052	SSA II-134	<p>The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Colorado Child Care Assistance Program (Program) requirements by (a) evaluating whether changes are necessary to policies and procedures to ensure that in the event of a local or statewide shutdown, the Department and the county departments of human/social services are still able to access their Program case files and documentation, (b) continuing to work with counties to implement a secondary or supervisory review process over case files after eligibility is determined to address the issues identified in the audit and in quality assurance reviews, (c) incorporating documentation requirements into the State Plan for protective services and Temporary Assistance for Needy Families child care cases and ensuring the Program case files include this required documentation; and (d) improving its monitoring processes by: (i) establishing indicators or measurers to assess performance for counties in the annual written agreements and developing a monitoring program, to determine if the individual counties are in compliance with performance measures as well as Federal and State regulations, (ii) developing a formal method to accumulate and assess errors at each county that will allow the Department to analyze error rates for the entire state as well as on a county by county basis and using the information to implement a targeted training and improvement plan for all errors identified; and (iii) Enforcing counties' correction of errors in a timely manner.</p> <p>MATERIAL WEAKNESS</p>	<p>93.575 93.596 (A)(B)(E)(M) HHS</p>	<p>A AGREE B AGREE C AGREE D AGREE</p>	<p>A 12/2021 B 7/2022 C 7/2022 D 7/2022</p>	<p>Andrea Eurich 303-866-2732</p>
2020-053	SSA II-144	<p>The Department of Human Services should improve its internal controls over its provider inspection process for the Colorado Child Care Assistance Program by developing and implementing policies and procedures for the review of inspections and related documentation. These policies and procedures should include reviewing the provider responses for the violations, enforcing adherence for follow up, and ensuring that required documentation is obtained and maintained.</p> <p>MATERIAL WEAKNESS</p>	<p>93.575 93.596 (N) HHS</p>	<p>PARTIALLY AGREE</p>	<p>7/2021</p>	<p>Andrea Eurich 303-866-2732</p>

MATERIAL WEAKNESS

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-054	SSA II-151	<p>The Department of Human Services (Department) should strengthen its internal controls over the Food Distribution Cluster's U.S. Department of Agriculture foods inventory by (a) developing and implementing policies and procedures requiring Department staff to review monthly inventory reports received from recipient agencies and Regional Food Banks to ensure they are accurate, (b) developing and implementing policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web Supply Chain Management system to ensure inventory records are complete and accurate, and (c) developing and implementing a tracking system to track recipient agencies and Regional Food Banks activities in the Web Supply Chain Management system and maintaining supporting documents.</p> <p>MATERIAL WEAKNESS</p>	<p>10.565 10.568 (N) USDA</p>	<p>A AGREE B AGREE C AGREE</p>	<p>A 12/2022 B 12/2022 C 12/2022</p>	<p>Andrea Eurich 303-866-2732</p>
2020-055	SSA II-158	<p>The Department of Human Services should strengthen its internal controls and ensure it complies with federal Low-Income Home Energy Assistance Program (LEAP) eligibility determination and documentation requirements by improving training of its technicians on data entry and review in the LEAP Salesforce system and making sure all the inputs agree to supporting documentation to ensure information in the Salesforce system is accurate.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.568 (E) HHS</p>	<p>AGREE</p>	<p>10/2021</p>	<p>Andrea Eurich 303-866-2732</p>
2020-056	SSA II-163	<p>The Department of Human Services should improve its internal controls over the Automated Child Support Enforcement System (ACSES) by developing and implementing a formal written policy to ensure that manual override activity within ACSES is separately monitored and reviewed.</p> <p>SIGNIFICANT DEFICIENCY</p>	<p>93.563 (A)(B) HHS</p>	<p>AGREE</p>	<p>6/2021</p>	<p>Andrea Eurich 303-866-2732</p>

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-057	SSA II-168	<p>The Department of Human Services (Department) should ensure that it complies with U.S. Department of Agriculture's (USDA) federal requirements for the National School Lunch program by (a) completing fiscal year-end reconciliations of its donated foods inventory, including investigating and resolving all identified variances and (b) developing and implementing policies and procedures for the Department to obtain and maintain complete inventory records, including Bills of Lading for the USDA shipments received by the warehouse and for the distributions made by the food logistics vendor to the schools. This should include maintaining its own records for verifying USDA and vendor information.</p> <p>SIGNIFICANT DEFICIENCY</p>	10.555 (N) USDA	A AGREE B PARTIALLY AGREE	A 7/2021 B 7/2021	Andrea Eurich 303-866-2732
2020-058	SSA II-173	<p>The Department of Human Services should improve the Automated Child Support Enforcement System's information security controls by (a) mitigating the information security problems noted in the confidential finding PART A; (b) mitigating the information security problems noted in the confidential finding PART B; (c) mitigating the information security problems noted in the confidential finding PART C; (d) mitigating the information security problems noted in the confidential finding PART D; and (e) mitigating the information security problems noted in the confidential finding PART E.</p> <p>MATERIAL WEAKNESS</p>	93.563 (A)(B) HHS	A AGREE B AGREE C AGREE D AGREE E AGREE	A 7/2021 B 4/2021 C 7/2021 D 11/2020 E 6/2021	Andrea Eurich 303-866-2732
2020-060	SSA II-178	<p>The Department of Human Services should improve computer operations controls for the Automated Child Support Enforcement System by (a) mitigating the problems identified in PART A of the confidential finding; (b) mitigating the problems identified in PART B of the confidential finding; (c) mitigating the problems identified in PART C of the confidential finding; and (d) mitigating the problems identified in PART D of the confidential finding.</p> <p>MATERIAL WEAKNESS</p>	93.563 (A)(B) HHS	A AGREE B AGREE C AGREE D AGREE	A 3/2021 B 3/2021 C 3/2021 D 3/2021	Andrea Eurich 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-062	SSA II-183	The Department of Human Services should improve vendor management oversight of the Automated Child Support Enforcement System by mitigating the problem identified in the confidential finding. MATERIAL WEAKNESS	93.563 (A)(B) HHS	AGREE	4/2021	Andrea Eurich 303-866-2732
2020-064	SSA II-187	The Department of Human Services should improve IT controls over its Low Income Energy Assistance Program system by working with the Governor's Office of Information Technology to mitigate the system and data security problems identified in the confidential finding. MATERIAL WEAKNESS	93.568 (E) HHS	AGREE	6/2021	Andrea Eurich 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF LABOR AND EMPLOYMENT						
2020-023	SFA II-111	<p>The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments by; (a) Establishing a timeframe for adjudicating the backlog of outstanding claims, and establishing overpayments for any benefits that were paid in error and/or fraud; (b) Developing and implementing an adequate communication process between its UI Program staff and accounting staff to consider the impact of program staff decisions on the Department's accounting records and State's financial statements, and to ensure that transactions are properly recorded in the Colorado Operations and Resource Engine; and (c) Developing and implementing a methodology for calculating estimated receivables and payables for UI benefit payments, and recording receivables throughout the year as overpayments are established.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE C AGREE	A 12/2021 B 9/2021 C 9/2021	N/A
2020-024	SFA II-119	<p>The Department of Labor and Employment should strengthen its internal controls over financial reporting to ensure the timely entry of fiscal year-end financial activity into the Colorado Operations Resource Engine (CORE) and accurate reporting of financial information by; (a) Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review; (b) Performing reconciliations between its bank and CORE balances throughout the year and at fiscal year end to identify, document, and correct reconciling items in a timely manner; and (c) Cross-training existing employees on additional responsibilities to allow for appropriate delegation when turnover occurs.</p> <p>MATERIAL WEAKNESS</p>	N/A	A AGREE B AGREE C AGREE	A 3/2022 B 3/2022 C 3/2022	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-025	SFA II-122	<p>The Department of Labor and Employment should work with the Governor’s Office of Information Technology (OIT) and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System (CUBS), the Colorado Automated Tax System (CATS), and CLEAR, and comply with Colorado Information Security Policies, OIT Cyber Policies, and IRS Publication 1075, as applicable, by; (a) Mitigating the information security problem noted in the confidential finding PART A; (b) Mitigating the information security problem noted in the confidential finding PART B; (c) Mitigating the information security problem noted in the confidential finding PART C; and (d) Mitigating the information security problem noted in the confidential finding PART D.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	A AGREE B AGREE C AGREE D AGREE	A 8/2020 B 9/2020 C 6/2021 D 9/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-066	SSA II-200	<p>The Department of Labor and Employment should improve its internal controls over the Unemployment Insurance (UI) program and ensure it complies with the related federal and state requirements by (a) developing a disaster plan to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic, (b) identifying the necessary reporting for the UI program and ensuring consistent reporting, (c) continuing to use the data analytical tools to identify possible fraud that requires a Program Integrity Hold and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants, (d) resuming the quarterly wage crossmatch for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants, (e) resuming the Treasury Offset Program to recover allowable UI debt for all state and federal programs; and (f) performing crossmatch against prison records for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.</p> <p>MATERIAL WEAKNESS</p>	17.225 (B)(E)(N) DOL	A AGREE B AGREE C AGREE D AGREE E AGREE F AGREE	A 6/2023 B 6/2023 C 1/2021 D 12/2021 E 12/2021 F 1/2021	Philip Spesshardt 303-318-9415
2020-067	SSA II-208	<p>The Department of Labor and Employment should improve its internal controls over the federal Rehabilitation Services Vocational Rehabilitation Grants to States program by enforcing its timekeeping policies that require employee approval and a supervisor/manager approval of all employee timesheets, in order to ensure that payroll expenditures charged to the program are allowable.</p> <p>SIGNIFICANT DEFICIENCY</p>	84.126 (A)(B) ED	AGREE	6/2021	Paulina Delora 303-318-8101

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
LEGISLATIVE DEPARTMENT						
2020-026	SFA II-130	The Legislative Department should improve its internal controls over fiscal year-end financial reporting by; (a) Documenting the procedures and related supporting documentation necessary to prepare the Office of the State Controller's (OSC) required exhibits and the related standalone financial statements to ensure consistent, accurate, and timely reporting of the information to the OSC and the external auditors; (b) Implementing a documented review of all exhibits to be submitted to the OSC by a person who is not the exhibit preparer; (c) Ensuring that all staff involved in the preparation and review processes established through PART B of this recommendation receive adequate training to ensure the exhibits are accurate and comply with the OSC submission requirements; and (d) Providing sufficient cross-training of accounting personnel in regard to the key preparation and review controls related to the exhibits, so that in the event of turnover or unexpected leaves of absence, the controls will continue to operate as designed. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 6/2021 B 8/2021 C 4/2021 D 6/2021	N/A
DEPARTMENT OF LOCAL AFFAIRS						
2020-027	SFA II-137	The Department of Local Affairs should improve information security controls over the Colorado Operations Resource Engine by mitigating the information security problems noted in the confidential finding. SIGNIFICANT DEFICIENCY	N/A	AGREE	1/2021	N/A
2020-068	SSA II-215	The Department of Local Affairs should improve its quality assurance internal controls and ensure it complies with eligibility requirements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. Specifically, this should include updating quality assurance procedures and aligning these procedures with responsibilities of the restructured team. MATERIAL WEAKNESS	14.871 14.879 (E) HUD	AGREE	7/2021	Yingtse Cha 303-864-7868

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-069	SSA II-218	The Department of Local Affairs (Department) should implement internal controls to ensure it complies with administrative costs for the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. This should include instituting a requirement that Department staff maintain reports supporting administrative costs for all agencies. SIGNIFICANT DEFICIENCY	14.871 14.879 (A)(B) HUD	AGREE	11/2020	Yingtse Cha 303-864-7868
2020-070	SSA II-223	The Department of Local Affairs (Department) should strengthen its internal controls over the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs to ensure it complies with Housing Quality Standards (HQS)-related requirements. This should include (a) having documented policies and procedures in place and implemented for both Department staff and subrecipients; and (b) developing and providing training to staff and subrecipients on the HQS enforcement process. SIGNIFICANT DEFICIENCY	14.871 14.879 (N) HUD	A AGREE B AGREE	A 9/2021 B 9/2021	Yingtse Cha 303-864-7868

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF PERSONNEL & ADMINISTRATION						
2020-028	SFA II-147	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen internal controls over financial and federal reporting to ensure that the OSC's preparation of the State's Financial Statements, Comprehensive Annual Financial Report (Annual Report), and Schedule of Expenditures of Federal Awards (SEFA), detect and correct material misstatements. This should include the following; (a) Evaluating the OSC's internal controls over preparing and reviewing the Financial Statements and Annual Report to ensure their effectiveness in identifying and correcting significant issues, such as those identified in the audit. This should include ensuring that OSC staff implement and perform an analysis of major funds when significant changes are made to the underlying accounting records; and (b) Ensuring that information contained in the Financial Statements, Annual Report, and SEFA is supported by information provided by departments, agencies, and higher education institutions, by either requiring them to complete and/or update exhibits submitted to the OSC, as applicable, or implementing an alternative process to ensure that changes made by the OSC are communicated and reconciled with source documentation.</p> <p>MATERIAL WEAKNESS</p>	N/A	<p>A AGREE</p> <p>B AGREE</p>	<p>A 6/2021</p> <p>B 6/2021</p>	N/A
2020-029	SFA II-151	<p>The Office of the State Controller should strengthen information technology controls over the Colorado Operations Resource Engine (CORE) system by continuing to work with CGI to ensure that the System and Organization Controls (SOC) 1, Type II report for Fiscal Year 2021 covers appropriate database controls relevant to financial reporting.</p> <p>MATERIAL WEAKNESS</p>	N/A	AGREE	9/2021	N/A

2020-030	SFA II-152	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements provided to decision makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following; (a) Analyzing and reviewing historical transactions posted after the statutory close-date in detail to gain an understanding of whether the transactions should be posted by the statutory close and department close to be compliant with statutory requirements; (b) Applying the analysis from Part A to define, document, and communicate to departments and institutions of higher education the specific types of transactions that must be made within 35 days of fiscal year-end in order for the OSC to comply with the statutory close and department close, and holding departments and institutions of higher education accountable for meeting related deadlines; (c) Reevaluating the accounting deadlines and adjusting them as necessary in order to meet the GAAP requirements for the Financial Statements. This should include resolving delays caused by the labor allocation process and/or implementing a plan to change or address the issues with the current labor allocation process; (d) Formalizing and expanding the OSC's existing policies and procedures over Exhibit Js for inclusion in the Financial Statements. The policies and procedures should include sufficient details on the OSC's processes related to: i. Specific review procedures that should be performed to ensure that the exhibits are reasonable and completed in accordance with the OSC's Instructions for Exhibits. ii. Making timely adjustments identified through the reviews to the Financial Statements prior to submitting them to the Governor and General Assembly. iii. Obtaining revised exhibits; and (e) Strengthening the OSC's existing policies and procedures for preparing and reviewing the State's Financial Statements and Annual Report. The changes should include procedures for reviews to be sufficiently detailed to allow for significant issues, such as those identified in the audit, to be detected and corrected.</p>	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 12/2020 B 12/2020 C 12/2022 D 12/2020 E 6/2021	N/A
MATERIAL WEAKNESS						

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-031	SFA II-152	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should continue to improve internal controls related to the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements 18 – System and Organization Controls 1, Type II reports (SOC Reports) by; (a) Creating and implementing policies and procedures around performing risk assessment and planning related to the State's IT systems to determine which systems are critical to the State's Comprehensive Annual Financial Report, which systems require SOC Reports, and tracking SOC Report opinions; (b) Providing contract template information for SOC Reports related to financial reporting. The OSC should review contracts that may require SOC Reports and determine how to proceed with the contract; and (c) Ensuring that the OSC's Fiscal Procedures Manual contains sufficient guidance and clear responsibilities on SOC Reports related to financial reporting, specifically including department responsibilities related to SOC Reports, and department responsibilities to review and implement complementary user entity controls.</p> <p>MATERIAL WEAKNESS</p>	N/A	<p>A AGREE B AGREE C AGREE</p>	<p>A 12/2020 B 12/2020 C 12/2020</p>	N/A
2020-032	SFA II-152	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its processes and review related to the implementation of Government Accounting Standards Board (GASB) statements and implementation guides by ensuring that its analyses include specific anticipated impacts and approaches to the OSC's financial reporting processes for implementing each GASB statement and implementation guide.</p> <p>SIGNIFICANT DEFICIENCY</p>	N/A	AGREE	9/2020	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2020-071	SSA II-233	<p>The Office of the State Controller (OSC) should improve its internal controls over the Coronavirus Relief Fund (CRF) program by clarifying the monitoring requirements of Executive Order 2020-070 to state departments and coordinating with the other state department recipients of CRF to ensure CRF subrecipient monitoring requirements under 2 CFR 200.331 are met.</p> <p>MATERIAL WEAKNESS</p>	21.019 (L)(M) USDT	PARTIALLY AGREE	7/2021	Bob Jaros 303-866-3765

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF PUBLIC HEALTH & ENVIRONMENT						
2020-033	SFA II-159	The Department of Public Health and Environment (Department) should strengthen its internal controls over fiscal year-end financial activities by; (a) Creating and implementing a staffing plan that clearly assigns roles and responsibilities to its Accounting Division staff, including the distribution of secondary assignments in the case of staff turnover; (b) Cross-training existing employees to allow for appropriate segregation of duties and review, and to allow for appropriate delegation when turnover occurs; and (c) Continuing to improve upon and follow a fiscal year-end close checklist, which outlines internal deadlines, includes all divisions, and allows sufficient time for internal review of Office of the State Controller (OSC)-required reports, including the Taxpayer's Bill of Rights (TABOR) variance analyses and the Cash Funds Uncommitted Reserves report, in order to ensure all Department and OSC deadlines are met. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 9/2021 B 9/2021 C 9/2021	N/A
2020-074	SSA II-244	The Department of Public Health and Environment should ensure it has appropriate internal controls over federal Ryan White HIV/AIDS Program (RWHAP) Part B earmarking requirements. This should include developing policies and procedures that include detailed instructions for obtaining the amounts to be categorized and utilized in the RWHAP Part B Women Infants Children and Youth Expenditure Report Worksheet, and for the required maintenance of all related supporting documentation. SIGNIFICANT DEFICIENCY	93.917 (G) HHS	AGREE	4/2021	Travis Yoder 303-692-2023

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF TRANSPORTATION						
2020-075	SSA II-253	<p>The Department of Transportation (Department) should ensure that it improves its internal controls over, and complies with, federal Formula Grants for Rural Areas and Tribal Transit Program requirements for subrecipient monitoring by (a) ensuring that subrecipient monitoring policies and procedures are centralized, condensed, and available to all personnel who are responsible for performing subrecipient monitoring activities. The policies and procedures should clearly list responsibilities for each division within the Department and be inclusive of all monitoring activities performed and contain clear directives for acting on subrecipients' failure to comply with requirements, including providing its single audit report, by assessing possible impacts from the noncompliance and instituting appropriate alternative procedures, and (b) implementing a process for analyzing its contracted entities during the contracting and awarding process by reviewing the nature and terms of contracts, separately identifying the contracted entities as vendors or subrecipients, and recording the contract expenditures appropriately based on this assessment.</p> <p>SIGNIFICANT DEFICIENCY</p>	20.509 (M) DOT	A AGREE B AGREE	A 7/2022 B 7/2022	Gina Sanchez 303-757-9660

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT/ FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF TREASURY						
2020-076	SSA II-262	The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program) by (a) developing an effective monitoring process to ensure that required federal award information is communicated to Program subrecipients, including the Catalog of Federal Domestic Assistance number, program name, federal awarding agency, name of the department awarding the Program monies, Treasury department contact information, and dollar amount; as well as reporting requirements for the funds, including the requirement to report Program expenditures on the subrecipients' Schedule of Expenditures of Federal Awards, and (b) implementing procedures to ensure the Exhibit K1, <i>Schedule of Federal Assistance</i> , accurately reflects Program expenditures. This should include developing and implementing a process to communicate with the state departments which receive Program funds from Treasury, in order to determine whether those funds ultimately flow through to subrecipients and should therefore be reported as <i>Expenditures-Passed Through to Subrecipient</i> on Treasury's Exhibit K1. MATERIAL WEAKNESS	15.437 (L)(M) DOI	A AGREE B AGREE	A 6/2022 B 6/2022	Charles Scheibe 303-866-5826

COMPLIANCE REQUIREMENTS		FEDERAL ENTITIES		REPORT	
A	Activities Allowed or Unallowed	DOI	Department of the Interior	SFA	Statewide Financial Audit
B	Allowable Costs/Cost Principles	HHS	Department of Health and Human Services	SSA	Statewide Single Audit
E	Eligibility	USDA	Department of Agriculture		
G	Matching, Level of Effort, Earmarking	ED	Department of Education		
L	Reporting	USDT	Department of Treasury		
M	Subrecipient Monitoring	HUD	Department of Housing and Urban Development		
N	Special Tests and Provisions	DOL	Department of Labor		
		DOT	Department of Transportation		